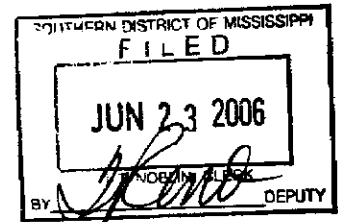


IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI
JACKSON DIVISION



MELINDA YPARREA and AMERICANA PRODUCTS
COMPANY, INC, d/b/a AMERICAN PRODUCTS
COMPANY, INC.; and MELINDA YPARREA, Individually

PLAINTIFF

V.

CIVIL ACTION NO. 3:06cv343
WHB-JCS

WAL-MART STORES, INC.

DEFENDANT

COMPLAINT

JURY TRIAL REQUESTED

Melinda Yparrea and Americana Products Company, Inc., together d/b/a American Products, and Melinda Yparrea individually, state the following as their claims against the Defendant, Wal-Mart Stores, Inc. ("Wal-Mart"):

PARTIES

1. Americana Products Company, Inc. is a Florida corporation with its principal place of business in Santa Rosa County, Florida. It is an S corporation owned by Melinda Yparrea. Ms. Yparrea and Americana did business as a single enterprise and were recognized by Wal-Mart in the name of "American Products." They are together referenced herein as "Plaintiff" or "American Products."

2. Plaintiff Melinda Yparrea is a resident of Santa Rosa County, Florida. She asserts, individually, specified claims that arise out of the same transaction or occurrence as the claims of American Products. She is referred to herein as "Plaintiff Yparrea."

3. The Defendant, Wal-Mart, is a Delaware corporation with its principal place of business in Arkansas. It is qualified to do business in the State of Mississippi, and its agent for service of process is CT Corporation Systems, 645 Lakeland East Drive, Suite 101, Flowood, Mississippi 39232.

4. Wal-Mart operates numerous stores in Mississippi and in this District. These include numerous stores (a) that ordered products from Plaintiff, (b) to which Plaintiff shipped product in Mississippi, and (c) which have not paid Plaintiff for some or all of that product.

SUBJECT MATTER JURISDICTION

5. This Court has subject matter jurisdiction pursuant to 28 U.S.C. § 1332. There is complete diversity of citizenship, and the amount in controversy exceeds \$75,000, exclusive of interest and costs. This Court also has jurisdiction over this matter based upon 28 U.S.C. § 1338(a), as this matter involves claims arising under Acts of Congress relating to copyrights, specifically 17 U.S.C. § 101, *et seq.*

6. The court has personal jurisdiction over Wal-Mart, and venue is proper in this district.

7. The claims asserted by Plaintiff American Products and Plaintiff Yparrea arise out of the same transactions or occurrences.

FACTS

8. In 2003, Plaintiff approached Wal-Mart about its purchasing for retail sale certain magnetic, flashing enamel pins offered by Plaintiff.

9. In the summer of 2003, Wal-Mart made an initial "test order" of American Products' "everyday line" of pins. Of these, five or six were standard or "non-descript" pin

designs. Two of these designs, however, were designed by American Products and were distinctive and unique.

10. Multiple Wal-Mart store managers reported to American Products that these pins sold rapidly.

11. However, A Wal-Mart corporate official, Clifford Young, had told Plaintiff that the sales had not gone well. But, when confronted with the store managers' statements, he admitted he had not been telling the truth.

12. Next, in response to the rapid and large initial sales, Wal-Mart wanted pins from Plaintiff with holiday designs—e.g., Christmas, Valentines and Easter—as well as other designs (e.g., NASCAR).

13. To meet this request, Plaintiff accelerated its design of new pins. American Products employed up to three artists at a time working on the design drawings for these pins. Plaintiff designed and perfected certain new and unique magnetic, flashing enamel pins.

14. After refining the several distinctive designs, Plaintiff arranged to have the pins manufactured in China.

15. All of the pins that were designed by Plaintiff, and sold by Plaintiff to Wal-Mart, contained the copyright symbol (©), indicating that they were distinctive, copyrightable and copyrighted. These included all of Plaintiff's holiday designs, plus a musical note design and parrot design that had been included in Wal-Mart's original order.

16. All of the pins that were designed by American Products were distinctive and protected as the proprietary and copyrighted product of American Products.

17. Moreover, the display stand utilized by Plaintiff to hold and display its product in the stores was designed by Plaintiff, was distinctive, and was unique in the United States and

Wal-Mart. The display stand was unique in that the entire top of the display lit up with an assortment of flashing strobe light pins that flashed permanently. The display was distinctive and protected as the proprietary and copyrighted product of American Products.

18. After Wal-Mart made its second set of orders, Plaintiff had the newly designed pins manufactured, and Plaintiff shipped the ordered pins to the ordering or specified Wal-Mart stores.

19. These pins also sold rapidly, and the individual stores were calling American Products and making order after order to meet demand.

20. The pins designed and sold by Plaintiff had distinctive and attractive designs, and the pin displays (sent with the product to be used in the stores) were the first strobe-light-flashing displays utilized for such product displays by Wal-Mart. Moreover, the Plaintiff was selling the product to Wal-Mart priced at the invoice price of \$1.15-\$1.24 per pin, and Wal-Mart was re-selling the pins for \$1.84-\$1.97 each; these were far below the costs and price at which Wal-Mart was offering plain, non-flashing enamel pins.

21. Wal-Mart's sales of the American Products pins continued to go extremely well. Wal-Mart and its individual stores placed initial orders; then reordered; then reordered again; then reordered again. Over 95% of all of the individual Wal-Mart orders were placed directly by the individual stores, and all shipments by Plaintiff were made directly to the individual stores (or occasionally to one of Wal-Mart's many distribution centers).

22. In 2003 and 2004 Wal-Mart had advised Plaintiff that the Wal-Mart stores could order pins directly from American Products.

23. Local Wal-Mart stores that ordered the pins from American Products included those in Brandon and Clinton, Mississippi. Others included other Wal-Mart stores in other parts

of the Southern District of Mississippi (Newton, Laurel, Waynesboro and Pascagoula), and in the Northern District of Mississippi (Corinth, Starkville, Booneville, Louisville, Greenville).

24. In about June 2003, Wal-Mart gave American Products a vendor number, and many weeks later sent American Products a vendor supplier package.

25. In summer 2003, Wal-Mart told American Products to purchase an electronic system, for which American Products paid almost \$40,000, in order that American Products could (a) be paid electronically, (b) observe and keep up with in-store sales, and (c) be able to service the stores so they would not run out of product.

26. An arrangement that Wal-Mart has with some suppliers, but did not have with the Plaintiff, was that the vendor's products sales to Wal-Mart would be "guaranteed sales," meaning that anytime Wal-Mart could not sell the product, it could return it to the vendor for a credit. Wal-Mart never had this agreement with the Plaintiff, who refused to guarantee all sales and indicated to Wal-Mart at every point that Plaintiff did not have such a "guaranteed sales" arrangement.

27. The 2003 sales of the Plaintiff's Christmas products in Wal-Mart stores, including the ones in this District, were exceptional. The pins flew off the shelves. Wal-Mart stores—the managers, co-managers and assistant managers—were calling American Products to order products.

28. Plaintiff is informed and believes that the sales of its pins in Wal-Mart stores before Christmas in 2003 surpassed the sales of any such previous Wal-Mart sales of enamel pins for a similar (or even longer) period.

29. After Christmas, a Wal-Mart representative advised Plaintiff that he had bought a great deal of product from them and that he wanted some money back. The demand was, in the

best light for Wal-Mart, an improper and unlawful attempt to re-negotiate a product price after order and purchase by Wal-Mart, shipment to Wal-Mart, and re-sale by Wal-Mart.

30. At this time, Wal-Mart had not paid Plaintiff for substantial amounts of Plaintiff's product that had already been ordered, purchased, delivered and probably sold. Plaintiff would not agree to make such a "payment" or post-sale change in sales price.

31. To force Plaintiff to accede to Wal-Mart's demands, a Wal-Mart representative put a freeze on Wal-Mart's purchases of pins from American Products.

32. Then, in the spring of 2004, following the debut of the movie, *The Passion of the Christ*, a Wal-Mart official asked Plaintiff if they could supply strobe-lighted enamel pin crosses. Plaintiff said it could. The Wal-Mart official said he wanted the shipment of these crosses rushed, and he lifted the freeze on purchases from American Products. The Wal-Mart official said that, if American Products would make and ship the new product, Wal-Mart would pay the substantial amount of over-due invoices.

33. At about that time, Wal-Mart issued the purchase order numbers not only for these crosses, but also for Easter, NASCAR, and other distinctive pin designs.

34. In reliance upon Wal-Mart's representations, Plaintiff had these pins designed, manufactured, and prepared for shipment to Wal-Mart.

35. Wal-Mart representatives again told Plaintiff that the individual Wal-Mart stores could order all of the American Product pins they wanted. Wal-Mart representatives invited Plaintiff to contact the individual Wal-Mart stores for orders, and on a number of occasions (before and after the end of March 2004) Wal-Mart representatives would instruct Plaintiff to call the stores directly and said the stores could order whatever product they wanted..

36. In August 2004, Wal-Mart held its Holiday Show in Dallas, Texas. This show was for only the highest-selling vendors to Wal-Mart. Plaintiff was invited to this show, and Wal-Mart said that it wanted pin displays from Plaintiff for the show, to show the individual Wal-Mart store managers what was available for them to order and sell. Wal-Mart had Plaintiff send several displays to the show.

37. In 2004 (except for a short period in late March and early April), Plaintiff called the individual stores, as Wal-Mart repeatedly directed. Plaintiff looked at what the stores had ordered before Christmas in 2003 and advised them of these numbers. Plaintiff received substantial orders from the individual Wal-Mart stores, including the Mississippi stores.

38. Then, curiously, beginning at about the end of September 2004, certain Wal-Mart stores shipped back to Plaintiff some of the product that those stores had ordered and received.

39. Wal-Mart had no right to return such ordered and purchased product.

40. All or almost all of the Mississippi stores, including those in this District, simply kept and sold their pins but never paid Plaintiff for them.

41. Upon investigation, Plaintiff determined that Wal-Mart was selling, in many of its stores, blatantly "knock-off" copies of Plaintiff's copyrighted pins, in place of Plaintiff's pins. Moreover, Wal-Mart was using a copy of Plaintiff's distinctive displays in its stores to hold, display and sell its copied products. Wal-Mart had carried out its threat to copy and sell Plaintiff's product.

42. On several occasions, a Wal-Mart representative, Clifford Young, had told Plaintiff that he (Wal-Mart) could avoid buying from American Products while still having the same product for sale by simply copying Plaintiff's designs and products and arranging for their manufacture in China. Plaintiff had told him he was not allowed to do that.

43. Wal-Mart stores were packed with the copied "knock-off" product.

44. Defendant Wal-Mart's copies or "knock-offs" of Plaintiff's product sold well, and Wal-Mart used these sales to displace the sales of Plaintiff's product.

45. After a time, Wal-Mart stopped selling its copies of Plaintiff's pins. On information and belief, Wal-Mart did so because it realized or was advised it was violating Plaintiff's copyright.

46. Wal-Mart authorizes individual Wal-Mart stores to order product from Wal-Mart vendors and provides the stores with purchase order books to do so. At one point, on March 30, 2004, a Wal-Mart representative requested by email that Plaintiff not call on the local stores. However, later, Wal-Mart again authorized individual stores to buy what they wanted from Plaintiff (and even provided Plaintiff store numbers to call for orders), told Plaintiff the stores could order and buy directly from Plaintiff, and has paid for a number of such individual store purchases.

47. Over a period of approximately one and a half years, Wal-Mart ordered and purchased a total of approximately \$4,500,000.00 of pins from Plaintiff. Wal-Mart paid for approximately \$3,300,000.00 of the pins. Wal-Mart did not pay for approximately \$1,250,331.53 of these pins.

48. On December 27, 2004, a Wal-Mart representative sent an email to all of its of stores in the United States (about 2000 stores) and thousands of employees (managers, co-managers, assistant managers and others) that falsely accused Plaintiff of dishonesty. The email untruthfully claimed that Plaintiff had made false statements to store representatives.

49. When Wal-Mart wrongfully refused to pay amounts it owed to Plaintiff, Plaintiff suffered business interruption and losses. Ultimately, Plaintiff American Products was forced out of business, and it had to sell its building at a price far below its value.

UNPAID INVOICES AND IMPROPER CREDITS

50. Wal-Mart, through its stores or, in some cases, its central office in Arkansas, placed orders for and was sent invoices totaling approximately \$4,500,000.00. Of this amount, Wal-Mart paid invoices totaling approximately \$3,300,000.00.

51. Wal-Mart has not paid for \$1,250,331.53 in invoices.

52. These unpaid invoices, totaling \$1,250,331.53, include invoices from 2003 and 2004, and the amount owed on the open account has increased since then by the amount of lawful interest at the applicable annual rate. The past due invoices may be broken down in the following categories:

- a. \$22,954.00—Invoices from 2003 (for which Wal-Mart has not also taken an improper credit).
- b. \$560,708.60—Invoices from 2004 (for which Wal-Mart has not also taken an improper credit).
- c. \$666,668.84—Additional invoices in 2003 and 2004 for which Wal-Mart also have taken improper credits against amounts owed to Plaintiff.

53. The \$666,668.84 in improper credits falls into two categories:

- a. Instructed by Wal-Mart management, some Wal-Mart stores returned pins to Plaintiff (when Wal-Mart began selling its own copied product in some of the stores in 2004), which they had no right to do. Wal-Mart and these stores improperly took credits against the

amount owed Plaintiff for these returns. Plaintiff previously has offered to return to Defendant the improperly returned pins, and Plaintiff hereby tenders that product to Wal-Mart.

b. Many of these improper credits were even more outrageous because the ordering stores kept the delivered pins from Plaintiff, never paid Plaintiff for the pins, and still took a credit against Plaintiff's account for the amount (or more) of these orders. Thus, these stores, including some in this District, ordered product from Plaintiff, received the product, never paid for the product, and presumably resold the product, but were charging Plaintiff for the product.

54. Plaintiff has made numerous written demands of Wal-Mart, setting forth the amount owed on an open account and providing an itemized statement of the account, including the following:

a. In December 2004, Plaintiff gave the invoices and itemized statements to a senior vice president of Defendant.

b. In January 2005, Plaintiff gave a full set of all outstanding invoices and statement of amounts owed to an in-house attorney for Defendant.

c. Later in January 2005, Plaintiff sent another set of outstanding invoices to P. K. Holmes, outside counsel for Defendant.

d. In March 2005, Plaintiff gave another set of this full accounting information to another outside counsel for Wal-Mart.

e. In April 2005, when Plaintiff received notice from Defendant that Defendant recognized that it owed money to Plaintiff and asked for further account information, Plaintiff against provided a full set of this information and documentation to Defendant.

f. At a mediation in May 2005, Plaintiff had the same information available for Defendant, and Plaintiff gave Defendant updated information on additional expenses incurred.

g. In 2004, Plaintiff provided an additional set of documentation of amounts owed to personnel (at their request) in Wal-Mart's Accounts Receivable/Payable Department (Post-Audit).

h. On several other occasions, including November 2005, counsel representing Plaintiff have demanded payment of the open account.

55. Attached to this Complaint are:

Exhibit A: a sample invoice of the type sent to Defendant for each order and shipment (together with proof of delivery); and

Exhibit B: a compilation of the unpaid invoices and improper credits.

56. On several occasions, Defendant's personnel have acknowledged that they owed to Plaintiff the money claimed and said that they would put the items in line for payment. However, the payment has never been made.

PATTERN AND PRACTICE

57. On information and belief, Wal-Mart's treatment of Plaintiff American Products—ordering, promising, trying to renegotiate post-sale, failing to pay, threatening to drive or actually driving companies out of business—is typical of its treatment of smaller vendors such as Plaintiff.

OTHER DAMAGES

58. Because of Defendant's conduct, Plaintiff went to great expense in contacting the individual stores to determine why they were not paying for the product of Plaintiff that they had ordered and received. Plaintiff also incurred substantial expense in contacting, meeting and dealing with representatives of Wal-Mart in the Arkansas headquarters on this same subject. These efforts also took time away from Plaintiff's efforts to develop other business and

customers. Plaintiff made numerous copies of all of the outstanding invoices, and tabulations and summaries of the same, and provided them to Defendant on numerous occasions.

59. These expenses were multiplied because Defendant or the individual stores on numerous occasions would say they were going to pay the outstanding amounts, or put them in line for payment, and then those stores or Wal-Mart headquarters would not make payment as promised.

60. Plaintiff incurred substantial accounting, legal, copy and transportation expenses in making repeated demands on and presentations to the Defendant, none of which would have been necessary if Defendant had paid its open account or honored its contractual obligation.

61. Plaintiff has suffered loss of approximately \$40,000 for the loss of value or use of the electronic system it purchased, at Defendant Wal-Mart's insistence, in order to do business with Wal-Mart.

62. In addition to the amount owed by Defendant on the unpaid invoices, including improperly taken credits, Wal-Mart is responsible for other injury to Plaintiff that was caused, directly and foreseeably, by Defendant's conduct.

63. Because Plaintiff had distinctively designed an innovative product, it had significant sales in its first years of operation. These significant sales would reasonably have continued and increased, but for Defendant's conduct and failure to pay. Defendant is responsible and liable for this loss of future profits, in an amount to be determined at trial.

64. Defendant's withholding of payments due to Plaintiff American Product, coupled with Defendant's making further orders and promising future business, put Plaintiff in a position of not being able to pay its vendors or employees. Despite the efforts of Plaintiff American

Products and Plaintiff Yparrea, and Plaintiff Yparrea's even taking out a personal loan on her home to put into the business, Plaintiff American Products was driven out of business.

65. As a result of the destruction of Plaintiff's business, Plaintiff has lost the future profits that were reasonably obtainable if Plaintiff could have remained in business.

66. The failure of Plaintiff's business was the result solely of Defendant's conduct and actions.

67. As a result of being forced out of business, Plaintiff American Products was forced to sell its building much sooner than would otherwise have been expected, and at a price far below the appraised value of the building. This forced sale was the direct result of Defendant's conduct and actions that drove Plaintiff American Products out of business.

68. As a result of Defendant's conduct, both Plaintiff American Products and Plaintiff Yparrea have suffered loss of business goodwill and injury to business reputation.

69. Plaintiff Yparrea took out a loan, secured by a mortgage on her personal residence, to provide funding for American Products while it waited to be paid by Defendant. This loan was taken out based upon the amounts Wal-Mart owed and had in fact agreed on several occasions to pay. Because Wal-Mart did not pay its contractual obligations as promised, American Products was forced out of business and Plaintiff Yparrea lost the additional money put into the business.

70. As a direct result of Defendant's conduct, as alleged, Plaintiff Yparrea suffered physical and mental injury, mental suffering, and anxiety. This injury continues.

71. Plaintiff American Products is entitled to punitive damages as a result of Plaintiff's conduct as alleged.

INJUNCTIVE RELIEF

72. Defendant Wal-Mart already has copied and sold Plaintiff's distinctive and copyrighted pins, as well as its distinctively designed and copyrighted product display. Defendant Wal-Mart has in its possession a catalog that Plaintiff provided to Defendant showing all of Plaintiff's distinctive designs for other pins.

73. Although Wal-Mart, to Plaintiff's knowledge, has thus far created and sold exact copies only of Plaintiff's Christmas-themed pins, Wal-Mart has indicated that it will be marketing other pins that improperly copy the distinctive design of other of Plaintiff's designed pins. Because Wal-Mart has Plaintiff's catalog, which shows pictures of these and many other distinctive pins designed by Plaintiff, and because Wal-Mart has the actual pins with many of these designs, Wal-Mart could easily copy other of Plaintiff's distinctive designs.

74. Plaintiff is entitled to an injunction barring Wal-Mart from making and marketing such copies. If Plaintiff learns, during the course of this litigation, that Wal-Mart is again marketing copies of Plaintiff's protected designs, Plaintiff will be entitled to preliminary injunctive relief.

CLAIMS

COUNT 1:

OPEN ACCOUNT: UNPAID INVOICES

75. Plaintiff reasserts the allegations above.

76. Plaintiff is entitled to recover from the Defendant, Wal-Mart, the amount of its open account, \$1,250,331.53, plus applicable interest at the legal rate.

77. Plaintiff is entitled to recover from the Defendant, Wal-Mart, Plaintiff's attorney's fees under the applicable open account statute(s).

COUNT II:
BREACH OF CONTRACT

78. Plaintiff reasserts the allegations above.

79. The product sold to Wal-Mart, and for which Wal-Mart has not paid, was sold pursuant to a purchase order and invoice that constituted the contract between the parties.

80. For each order, Wal-Mart or the individual stores gave Plaintiff a distinct purchase order number for the order, and Plaintiff incorporated this purchase order number and referenced it in the invoices.

81. Wal-Mart has breached its contracts to pay for the products ordered and received from the Plaintiff.

82. Plaintiff has been injured by Defendant's breach of its contracts. This injury is the amount that Wal-Mart has not paid on the outstanding invoices (including the improper credits Wal-Mart has taken), the loss for the destruction of Plaintiff's business, lost future profits, loss on the forced sale of Plaintiff's building, and other losses resulting directly from Defendant's conduct as alleged.

COUNT III:
BAD FAITH BREACH OF CONTRACT

83. Plaintiff reasserts the allegations above.

84. Under applicable law, parties to a contract, such as the purchase orders and invoices in this case, owe each other an obligation to perform under the contract in good faith.

85. Defendant Wal-Mart did not perform the contract in good faith; in fact, Wal-Mart's conduct plainly was not in good faith and in fact constituted extortion and oppression.

86. Plaintiff is informed and believes that Wal-Mart's improper dealings with Plaintiff are part of a pattern and practice of Wal-Mart in its dealings with other smaller vendors. Wal-Mart fails to pay, tries to renegotiate or otherwise threatens smaller vendors who, Wal-Mart believes, cannot afford to fight back or afford to go long without caving in to Wal-Mart.

87. Because of Defendant's bad faith breach of its contractual obligations, Plaintiff American Products is entitled to recover its actual damages, as well as an award of punitive damages in an amount to be determined at trial.

88. As a result of Defendant's conduct and actions, under the applicable law, Plaintiff is entitled to an award of its attorneys' fees in this action.

COUNT IV:
EXTORTION, OPPRESSION

89. Plaintiff reasserts the allegations above.

90. Defendant Wal-Mart's conduct constituted extortion and oppression, entitling Plaintiff American Products to an award of punitive damages in an amount to be determined at trial.

COUNT V:
FRAUDULENT MISREPRESENTATION

91. Plaintiff reasserts the allegations above.

92. On several occasions, an authorized Wal-Mart representative, Clifford Young, made false statements, or statements that he knew or intended were not true, to Plaintiff. Wal-Mart intended for Plaintiff to rely upon these statements; Plaintiff did rely upon the statements, to its detriment.

93. For example, Mr. Clifford Young, on behalf of Wal-Mart, promised to American Products orders for all holidays if American Products would "help him out" by taking back

\$20,000 worth of Christmas pins. Young made this request to American Products while acknowledging that American Products had never agreed to a guaranteed sales arrangement. American Products let Wal-Mart ship back product on this one occasion, in reliance upon this representation, but Young and Wal-Mart never gave Plaintiff the promised purchase orders.

94. On other occasions, Clifford, as an agent of Wal-Mart, told American Products that if it would ship new product, Wal-Mart would pay the still-outstanding past-due invoices and would give American Products new invoices. Again, Plaintiff relied upon these statements to its detriment. Wal-Mart did not pay the past-due invoices. Plaintiff is informed and believes that Clifford knew his representation were false when he made them.

95. As a result of Defendant's misrepresentations, Plaintiff suffered substantial injury, including (without limitation) the loss of the amounts owed but not paid by Defendant, the destruction of Plaintiff's business, the loss of future profits of Plaintiff's business, and the loss on the forced sale of Plaintiff's building at a price below its value.

96. As a result of Defendant's misrepresentations, Plaintiff Yparrea has been injured and damaged monetarily, in the amount of the loan she took out to fund Plaintiff American Product's operations.

97. Defendant is liable for these injuries and damages.

98. As a result of its misrepresentations, Defendant is also liable to Plaintiffs for punitive damages in an amount to be determined at trial.

COUNT V:
COPYRIGHT INFRINGEMENT

99. Plaintiff reasserts the allegations above.

100. This is a claim for copyright infringement, under 17 U.S.C. § 101, *et. seq.*, for which Plaintiff seeks recovery of money damages and injunctive relief.

101. The Defendant has manufactured, caused to be manufactured, prepared, caused to be prepared, distributed, caused to be distributed, sold and/or caused to be sold, certain enamel pins which are identical to, substantially similar to, and/or derivative works based upon the distinctive and copyrighted pins of Plaintiff American Products.

102. At all relevant times, and before Wal-Mart caused to be made and sold its infringing pins beginning in 2004, Plaintiff had a copyright in these pins that it designed.

103. Plaintiff has applied for registration of its copyrights, and the registrations will cover the entire period when Wal-Mart first saw, caused to be copied, caused to be manufactured, distributed and sold its infringing copies of Plaintiff's pins.

104. The Defendant's acts of infringement, including without limitation the acts of copying, manufacturing, distributing, and selling the product described above, were not authorized by Plaintiff American Products. These violations of Plaintiff's copyright occurred in numerous locations, including without limitation this judicial district.

105. The above-described actions of the Defendant, Wal-Mart, constitute copyright infringement, in violation of 17 U.S.C. § 101, *et seq.* for which Defendant is liable to Plaintiff American Products.

106. The acts of the Defendant described above involved deliberate, intentional, and willful copying of Plaintiff's copyrighted works, with the knowledge that the copyrights in and to said copyrighted designs belonged to and/or were claimed by Plaintiff American Products.

107. As a result of the above-described acts of Defendant, Plaintiff American Products has suffered monetary damages, including loss of profits, loss of business opportunities, loss of future profits, loss of business goodwill, injury to business reputation, and costs and expenses.

108. As a result of the above described acts of Defendant, Defendant has made profits to which it is not equitably or legally entitled.

109. Plaintiff American Products has suffered or will suffer irreparable damages unless Defendant is restrained by this Court.

110. It will be extremely difficult to determine the amount of compensation which would provide American Products with adequate relief if Defendant Wal-Mart is not restrained from future violations.

111. As a consequence of Defendant's acts in violation of the copyright laws, Plaintiff American Products is entitled the following remedies:

- a. injunctive relief against Defendant pursuant to 17 U.S.C. § 502;
- b. impoundment, surrender and/or destruction of all infringing products and all plates, molds, masters and other means by which such infringing products may be reproduced, pursuant to 17 U.S.C. § 503;
- c. recovery of monetary damages against the Defendant, *in solito*, by consisting of American Products' actual damages and any additional profits of the Defendant, or statutory damages; and
- d. recovery of Plaintiff's costs and attorney's fees.

COUNT VI:
LIABLE AND SLANDER OF PLAINTIFF AMERICAN PRODUCTS AND
PLAINITFF YPEARREA

112. Plaintiffs reassert the above allegations.

113. By its December 27, 2004 emails alleged above, Wal-Mart published to all of its stores and management a statement accusing Plaintiff American Products and Plaintiff Yparrea of dishonesty.

114. Plaintiff American Products and Plaintiff Yparrea are informed and believe the email would have gone to the managers, co-managers, assistant managers and others in over 2,000 (and perhaps closer to 2,500) Wal-Mart stores around the country. These Plaintiffs do not know what other and similar defamatory emails or letters or statements Wal-Mart has circulated or made, or to whom.

115. Defendant has libeled and slandered Plaintiff American Products and Plaintiff Yparrea, injuring their reputations, business reputations, reputations for honesty, and business goodwill.

116. Each of these Plaintiffs is entitled to recovery in an amount to be determined at trial.

RELIEF REQUESTED

WHEREFORE, Plaintiff American Products and Plaintiff Yparrea request the Court to enter judgment in their favor as follows:

- (a) Award to American Products the open account balance at Wal-Mart, \$1,250,331.53, plus interest from the date of each invoice to the date of judgment at the applicable legal rate;
- (b) Award to Plaintiff American Products its attorney's fees under the applicable open account statute or statutes;
- (c) Award to Plaintiff American Products its Other Damages resulting from Defendant Wal-Mart's conduct in an amount to be determined at trial;
- (d) Award to Plaintiff American Products its damages, statutory and otherwise, for Defendant Wal-Mart's acts of copyright infringement;

- (e) Award to Plaintiff American Products a permanent injunction (and, if necessary, a preliminary injunction) barring Defendant Wal-Mart's copying or using Plaintiff's copyrighted product designs;
- (f) Award to Plaintiff American Products its damages for liable, slander or business defamation;
- (g) Award to Plaintiff American Products and Plaintiff Yparrea damages for injury for liable, slander or business defamation;
- (h) Award to Plaintiff Yparrea her damages, in an amount to be determined at trial, for physical injury, including mental anguish and emotional distress;
- (i) Award to Plaintiff American Products punitive damages in an amount to be determined at trial;
- (j) Award to Plaintiff Yparrea punitive damages in an amount to be determined at trial; and
- (k) Award to either or both of the Plaintiffs such other relief as may be appropriate.

RESPECTFULLY SUBMITTED, this the 23rd day of June, 2006.



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JS 44 (Rev. 11/04)

CIVIL COVER SHEET

3:00 PM 3430 HPB-JCS

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM.)

I. (a) PLAINTIFFS

Melinda Yparrea and Americana Products Company, Inc. d/b/a
American Products Company, Inc. and Melinda Yparrea,

(b) County of Residence of First Listed Plaintiff Santa Rosa County, FL
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorney's (Firm Name, Address, and Telephone Number)

David W. Clark, Bradley Arant Rose & White
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DEFENDANTS

Wal-Mart Stores, Inc.

County of Residence of First Listed Defendant Benton County, AR
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE
LAND INVOLVED.

Attorneys (If Known)

FILED
JUN 23 2006

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☐ 1 U.S. Government Plaintiff ☐ 3 Federal Question (U.S. Government Not a Party)
- ☐ 2 U.S. Government Defendant ☒ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|---------------------------------------|---------------------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input checked="" type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input checked="" type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury PERSONAL INJURY <input type="checkbox"/> 362 Personal Injury - Med. Malpractice <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 610 Agriculture <input type="checkbox"/> 620 Other Food & Drug <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 630 Liquor Laws <input type="checkbox"/> 640 R.R. & Truck <input type="checkbox"/> 650 Airline Regs. <input type="checkbox"/> 660 Occupational Safety/Health <input type="checkbox"/> 690 Other	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 810 Selective Service <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 875 Customer Challenge 12 USC 3410 <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 892 Economic Stabilization Act <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 894 Energy Allocation Act <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 444 Welfare <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 440 Other Civil Rights	PRISONER PETITIONS <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> Habeas Corpus: <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition		

V. ORIGIN

(Place an "X" in One Box Only)

- ☒ 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from another district (specify) ☐ 6 Multidistrict Litigation ☐ 7 Appeal to District Judge from Magistrate Judgment

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):
28 USC 1332

Brief description of cause:
Breach of Contract

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23

DEMAND \$ 5,000,000

CHECK YES only if demanded in complaint:
JURY DEMAND: ☒ Yes ☐ No

VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE

DOCKET NUMBER

DATE

6-23-06

SIGNATURE OF ATTORNEY OF RECORD

David W. Clark

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

#13774

06/23/2006 12:46

257 2488

STAPLES 1177

PAGE 02/02

Invoice

Invoice Number:

9093

Invoice Date:

Dec 1, 2004

Page:

1

American Products
8100 ~~Swing~~ Ironing Road
Vendor number:
Milton, FL 32583
Santa Rosa

Voice: (850) 626-8757

Fax: (850) 626-4115

Vendor # 503832-82-0

Duplicate

Sold To:

WAL-MART 2755
WAL-MART 2755
5341 LAKELAND DRIVE
BRANDON (FLOWOOD), MS 39047

Ship to:

WAL-MART 2755
DEF 02 REBECA/INVOICING BETTY
5341 LAKELAND DRIVE
BRANDON, MS 39047

601-992-8898

Customer ID		Customer PO	Payment Terms	
WAL-MART 2755		0127550131	Net 30 Days	
Sales Rep ID		Shipping Method	Ship Date	Due Date
105		UPS Ground	12/1/04	12/31/04
Quantity	Item	Description	Unit Price	Extension
2.00	MC 240 WM	Christmas display contains 240 pins costing \$1.15 each. Suggested retail price is \$1.84	276.00	552.00
2.00	KB 240 WM	Christmas display contains 240 pins costing \$1.15 each. Suggested retail price is \$1.84	276.00	552.00
Invoice copies for your records. One copy for accounts payable office. One copy for your receiving clerk. An EDI bill will be sent to your store. Wal-Mart headquarters should then remit payment to:				

American Products

For Office Use

C/o Advanced Financial Corporation

Subtotal

1,104.00

Batch date Dec. 3.04

P.O. Box 720477

Sales Tax

Atlanta, GA 30358

Total Invoice Amount

1,104.00

Mailing date

Payment/Credit Applied

Inv. rec. date

TOTAL

1,104.00

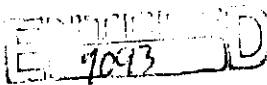
Sales OrderSales Order Number:
100656American Products
100 Armstrong Road
Vendor number:
Bilston, FL 32583
Ma RosaSales Order Date:
Dec 1, 2004Office: (850) 626-8757
Fax: (850) 626-4115Ship By:
Dec 1, 2004

Page:

1

Sold To:
WAL-MART 2755
WAL-MART 2755
5341 LAKELAND DRIVE
BRANDON (FLOWOOD), MS 39047Ship To:
WAL-MART 2755
DEP 82 REBECA/INVOICING BETTY
5341 LAKELAND DRIVE
BRANDON, MS 39047

Customer ID	PO Number	Sales Rep Name
WAL-MART 2755	0127550131	MELINDA YFARREA
Customer Contact	Shipping Method	Payment Terms
	UPS Ground	Net 30 Days

Quantity	Item	Description	Unit Price	Extension
2.00	MC 240 WM	Christmas display contains 240 pins costing \$1.15 each. Suggested retail price is \$1.84	276.00	552.00
2.00	KB 240 WM	Christmas display contains 240 pins costing \$1.15 each. Suggested retail price is \$1.84	276.00	552.00
				

Subtotal 1,104.00

Sales Tax

Freight 0.00

TOTAL ORDER AMOUNT 1,104.00

WAL-MART ORDER FORM

~~McLuther Ship~~
9.000

Date 12/1/04

Store # 2755

Zip code 39047

Telephone (601) 992-5898

Contact Rebecca Dept 82 Mgr. Javon, Betty Teal

Items Ordered 2 MC

2 KB

P.O. # 0127550131

Other Notes

100686 D

Section 1: Past due invoices from 2003

Note: Amount Due column shows outstanding amount owed after payments and credits have been applied.

Note: Proof of delivery are attached for all invoices. Product was not returned to American Products; therefore, credits should not have been taken.

Invoice	Invoice Date	Store	Purchase Order Number	Delivery Date	Wal-Mart Code for Credit	Amount Due
116	12/11/03	WAL-MART 2574	1257403259	12/12/03	-	\$276.00
265	12/16/03	WAL-MART 0265	4950393381	12/17/03	-	\$276.00
544	12/16/03	WAL-MART 0544	4950393381	12/17/03	25	\$276.00
720	12/16/03	WAL-MART 0720	4950393381	12/17/03	25	\$276.00
899	12/19/03	WAL-MART 0899	4950393381	12/17/03	25	\$276.00
1098	12/03/03	WAL-MART 0919	0109193107	12/04/03	87	\$1,104.00
1124	12/05/03	WAL-MART 1600	116000379	12/12/2003	-	\$276.00
1125	12/05/03	WAL-MART 1712	117120490	12/8/2003	-	\$1,380.00
1134	12/16/03	WAL-MART 1134	4950393381	12/17/03	87	\$276.00
1138	12/06/03	DC 0078742029382	4950921473	12/11/2003	-	\$552.00
1170	12/10/03	WAL-MART 1710	0117100096	12/12/03	25	\$828.00
1218	12/11/03	WAL-MART 2838	2838120803	12/12/03	25	\$276.00
1235	12/11/03	WAL-MART 3296	0132960782	12/12/03	25	\$276.00
1238	12/11/04	WAL-MART 2610	0126104190	12/12/03	-	\$828.00
1263	12/11/03	WAL-MART 0505	0505120803	12/17/03	25	\$828.00
1287	12/16/03	WAL-MART 1287	4950393381	12/17/03	25	\$276.00
1311	12/11/03	WAL-MART 1169	0111690696	12/12/03	87	\$552.00
1320	12/12/03	WAL-MART 0936	0109360851	12/16/03	25	\$276.00
1330	12/12/03	WAL-MART 1293	112910408	12/16/2003	-	\$276.00
1331	12/12/03	WAL-MART 1309	113090370	12/16/2003	-	\$276.00
1388	12/16/03	WAL-MART 0831	4950393381	12/17/03	25	\$276.00
1414	12/16/03	WAL-MART 2444	4950393381	12/18/03	21	\$46.00
1477	12/16/03	WAL-MART 1477	4950393381	12/17/03	-	\$276.00
1487	12/18/03	WAL-MART 0531	0531120803	12/12/03	25	\$276.00
1502	12/18/03	WAL-MART 1224	0112240971	12/19/03	25	\$1,932.00
1837	12/16/03	WAL-MART 1837	4950393381	12/18/03	25	\$276.00
1859	12/16/03	WAL-MART 1859	4950393381	12/18/03	25	\$276.00

Wal-Mart Code Explanations

Code 21: Concealed Shortage

Code 25: P.O.D./No Merchandise Received for Invoice

Code 87: Other

Invoice	Invoice Date	Store	Purchase Order Number	Delivery Date	Wal-Mart Code for Credit	Amount Due
1862	12/16/03	WAL-MART 1862	4950393381	12/18/03	25	\$276.00
2318	12/16/03	WAL-MART 2318	4950393381	12/18/03	25	\$276.00
2341	12/16/03	WAL-MART 2341	4950393381	12/18/03	25	\$276.00
2583	12/16/03	WAL-MART 2583	4950393381	12/17/04	25	\$276.00
2649	12/16/03	WAL-MART 2649	4950393381	12/17/03	25	\$276.00
2862	12/16/03	WAL-MART 2862	4950393381	12/17/03	25	\$276.00
2883	12/16/03	WAL-MART 2883	4950393381	12/17/03	25	\$276.00
3469	12/16/03	WAL-MART 3469	4950393381	12/19/03	25	\$276.00
3543	12/16/03	WAL-MART 3543	4950393381	12/17/03	25	\$276.00
5034	12/16/03	WAL-MART 5034	4950393381	12/17/03	25	\$276.00
7029	12/03/03	WAL-MART 3484	0134843107	11/21/03	25	\$276.00
7048	12/11/03	WAL-MART 1955	1955120903	12/12/03	25	\$276.00
7055	12/11/03	WAL-MART 2612	0126120399	12/12/03	25	\$276.00
7059	12/11/03	WAL-MART 1532	0115320466	12/12/03	25	\$276.00
7064	12/11/03	WAL-MART 2991	0129910610	12/12/03	87	\$276.00
7075	12/11/03	WAL-MART 2714	2714120903	12/12/03	25	\$276.00
7093	12/11/03	WAL-MART 3296	0132960782	12/12/03	25	\$276.00
7103	11/20/03	WAL-MART 1224	0101173105	11/21/03	25	\$276.00
7113	12/17/03	WAL-MART 1311	0113111401	12/18/03	25	\$276.00
7126	12/16/03	WAL-MART 0531	4950393381	12/17/03	25	\$276.00
7129	12/16/03	WAL-MART 2361	4950393381	12/18/03	25	\$276.00
9169	01/21/05	WAL-MART 2734	4950393381	12/17/2003	-	\$276.00
9170	01/21/05	WAL-MART 0359	103590749	12/12/2003	-	\$276.00
9171	01/21/05	WAL-MART 1712	4950393283	12/11/2003	-	\$828.00
10690	11/24/03	DC 0078742029290	6550915340	11/26/03	25	\$276.00
10750	11/25/03	WAL-MART 0087	0100870902	12/01/03	-	\$276.00
11910	12/11/03	WAL-MART 2334	0123340574	12/12/03	87	\$276.00
12180	12/11/03	WAL-MART 2838	2838120803	12/12/03	25	\$1,104.00
70640	12/11/03	WAL-MART 2991	0129910610	12/12/03	87	\$276.00
70930	12/11/03	WAL-MART 3296	0132960782	12/12/03	21	\$276.00
71030	11/20/03	WAL-MART 1224	0101173105	11/21/03	25	\$276.00
Total						\$22,954.00

Wal-Mart Code Explanations

Code 21: Concealed Shortage

Code 25: P.O.D./No Merchandise Received for Invoice

Code 87: Other

Section 2: Past due invoices from 2004

Note: Amount Due column shows outstanding amount owed after payments and credits have been applied.

Note: Proofs of delivery and Wal-Mart check copies are attached for those invoices that have had incorrect credits deducted from them.

Note: Christmas returns are not shown in this section, but are shown in Section 5.

Invoice	Invoice Date	Store	Purchase Order Number	Delivery Date	Wal-Mart Code for Credit	Amount Due
7186	03/08/04	DC 0078742028668	9450180450	03/12/04	-	\$0.80
7227	03/12/04	WAL-MART 2574	0125740013	03/16/04	21	\$13.80
7234	03/12/04	WAL-MART 1256	0112560033	03/16/04	21	\$3.45
7278	03/16/04	WAL-MART 1758	0117580036	03/17/04	-	\$9.20
7312	03/18/04	DC 0078742028217	1500430521	03/19/04	22	\$248.40
7395	04/07/04	WAL-MART 2099	0120990755	04/14/04	25	\$276.00
7433	04/14/04	WAL-MART 3208	0132080081	04/21/04	87	\$552.00
7535	04/22/04	DC 0078742035765	2400410512	05/03/04	-	\$446.40
7551	04/23/04	DC 0078742045542	4601040205	05/03/04	-	\$267.84
7605	04/26/04	DC 0078742028750	5950320517	05/03/04	-	\$0.56
7901	05/27/04	WAL-MART 0090	0100900200	06/02/04	-	\$849.60
8039	06/03/04	WAL-MART 0045	0100450132	06/08/04	-	\$1,180.80
8044	06/03/04	WAL-MART 0918	0109180329	06/09/04	25	\$331.20
8056	06/03/04	WAL-MART 0671	0106711125	06/08/04	21	\$13.64
8076	06/08/04	WAL-MART 5054	0150540195	06/10/04	-	\$662.40
8214	07/01/04	WAL-MART 0014	0100140225	07/06/04	-	\$1,104.00
8215	07/01/04	WAL-MART 1392	0113924195	07/06/04	-	\$16.12
8218	07/02/04	WAL-MART 5101	0151011649	07/12/04	21	\$220.80
8229	07/08/04	WAL-MART 0182	0101820179	07/12/04	21	\$82.80
8238	07/09/04	WAL-MART 3258	0132580079	07/16/04	25	\$331.20
8240	07/09/04	WAL-MART 3233	0132330268	07/14/04	-	\$11.28
8241	07/09/04	WAL-MART 3247	0132470321	07/15/04	-	\$6.90
8250	07/13/04	WAL-MART 0483	0104830404	07/14/04	-	\$12.96
8269	07/21/04	WAL-MART 0730	0107300131	07/22/04	-	\$8.68
8271	07/21/04	WAL-MART 1976	0119760194	07/27/04	-	\$12.96
8286	07/29/04	WAL-MART 0394	0103940132	07/30/04	-	\$9.20
8287	07/30/04	WAL-MART 2912	0129120822	08/04/04	-	\$1.15

Wal-Mart Code Explanations

Code 11: Price Difference PO/Invoice

Code 21: Concealed Shortage

Code 22: Merchandise Billed not Shipped

Code 25: P.O.D/No Merchandise Received for Invoice

Code 87: Other

Invoice	Invoice Date	Store	Purchase Order Number	Delivery Date	Wal-Mart Code for Credit	Amount Due
8305	08/10/04	WAL-MART 2615	0126150210	08/13/04	-	\$17.00
8306	08/10/04	WAL-MART 0505	0105050300	08/12/04	-	\$0.80
8313	08/13/04	WAL-MART 2796	0127960294	08/17/04	-	\$11.16
8346	08/24/04	WAL-MART 0941	0109410599	08/31/04	-	\$5.75
8361	08/25/04	WAL-MART 0218	0102180262	08/31/04	21	\$165.60
8385	08/27/04	WAL-MART 0016	0100160309	09/02/04	87	\$297.60
8390	08/27/04	WAL-MART 0054	0100540359	09/02/04	-	\$2,978.00
8393	08/27/04	WAL-MART 0128	0101280080	09/02/04	21	\$297.60
8394	08/27/04	WAL-MART 0169	0101690082	09/02/04	21	\$296.36
8396	08/30/04	WAL-MART 2706	0127061237	09/01/04	21	\$103.50
8413	08/30/04	WAL-MART 2553	0125531137	09/08/04	-	\$6.20
8448	09/10/04	WAL-MART 0011	0100110627	09/14/04	-	\$86.40
8471	09/23/04	WAL-MART 0033	0100330220	09/30/04	-	\$297.60
8475	09/23/04	WAL-MART 0119	0101190291	10/01/04	21	\$23.56
8478	09/23/04	WAL-MART 0076	0100764444	10/01/04	-	\$595.20
8481	09/23/04	WAL-MART 0359	0103590522	10/04/04	21	\$297.60
8491	10/01/04	WAL-MART 1976	0119760252	10/07/04	-	\$9.92
8499	10/04/04	WAL-MART 2007	0120070183	10/11/04	21	\$552.00
8511	10/07/04	WAL-MART 1967	0119670103	10/13/04	-	\$276.00
8522	10/11/04	WAL-MART 1898	0118981771	10/14/04	11	\$43.20
8528	10/12/04	WAL-MART 2515	0125150301	10/18/04	-	\$303.60
8531	10/13/04	WAL-MART 2215	0122150218	10/18/04	-	\$1,104.00
8551	10/18/04	WAL-MART 3484	0134842407	10/19/04	-	\$5,520.00
8581	10/25/04	WAL-MART 2797	0127970629	10/29/04	-	\$5,520.00
8619	10/26/04	WAL-MART 0105	0101054226	10/28/04	-	\$1,380.00
8649	10/27/04	WAL-MART 0622	0106222657	11/01/04	-	\$828.00
8691	10/27/04	WAL-MART 0014	0100140224	10/29/04	-	\$2,760.00
8708	10/28/04	WAL-MART 1534	0115340316	11/03/04	-	\$20.70
8709	10/28/04	WAL-MART 0724	0107240204	11/01/04	-	\$3,312.00
8718	10/29/04	WAL-MART 0054	0100540325	11/02/04	-	\$276.00
8721	10/29/04	WAL-MART 1563	0115630219	11/05/04	-	\$1,401.60
8729	10/29/04	WAL-MART 1575	0115750363	11/05/04	-	\$1,677.60
8732	11/1/04	WAL-MART 1014	0110144388	11/04/04	-	\$5,520.00
8733	11/1/04	WAL-MART 1030	0110300151	11/03/04	-	\$2,760.00
8734	11/2/04	WAL-MART 1233	0112330714	11/04/04	-	\$276.00
8735	11/2/04	WAL-MART 0163	0101630585	11/04/04	-	\$552.00

Wal-Mart Code Explanations

Code 11: Price Difference PO/Invoice

Code 21: Concealed Shortage

Code 22: Merchandise Billed not Shipped

Code 25: P.O.D/No Merchandise Received for Invoice

Code 87: Other

Invoice	Invoice Date	Store	Purchase Order Number	Delivery Date	Wal-Mart Code for Credit	Amount Due
8736	11/2/04	WAL-MART 2702	0127020353	11/05/04	-	\$552.00
8737	11/2/04	WAL-MART 2515	0125150301	11/08/04	-	\$828.00
8739	11/2/04	WAL-MART 1563	0115630220	11/09/04	-	\$10,212.00
8740	11/2/04	WAL-MART 0740	0107400370	11/03/04	-	\$148.80
8742	11/3/04	WAL-MART 2838	0128380403	11/10/04	-	\$5,520.00
8743	11/3/04	WAL-MART 2574	0125740126	11/08/04	-	\$2,208.00
8744	11/3/04	WAL-MART 0853	0108530297	11/05/04	-	\$276.00
8745	11/4/04	WAL-MART 2279	0122790257	11/09/04	-	\$552.00
8746	11/4/04	WAL-MART 2221	0122210511	11/09/04	-	\$552.00
8747	11/4/04	WAL-MART 2706	0127061252	11/08/04	-	\$276.00
8748	11/4/04	WAL-MART 2429	0124290818	11/08/04	-	\$552.00
8749	11/4/04	WAL-MART 2756	0127560451	11/09/04	-	\$828.00
8750	11/4/04	WAL-MART 5180	0151800087	11/09/04	-	\$276.00
8751	11/4/04	WAL-MART 0231	0102310359	11/09/04	-	\$276.00
8752	11/4/04	WAL-MART 1023	0110230287	11/08/04	-	\$276.00
8753	11/4/04	WAL-MART 2893	0128932110	11/09/04	-	\$552.00
8754	11/4/04	WAL-MART 2882	0128820208	11/09/04	-	\$552.00
8757	11/4/04	WAL-MART 3580	0135800440	11/09/04	-	\$2,760.00
8759	11/5/04	WAL-MART 1974	0119740482	11/11/04	-	\$1,656.00
8760	11/5/04	WAL-MART 1712	0117120254	11/09/04	-	\$1,656.00
8761	11/5/04	WAL-MART 2547	0125471281	11/10/04	-	\$2,208.00
8762	11/5/04	WAL-MART 0868	0108680218	11/10/04	-	\$552.00
8763	11/5/04	WAL-MART 0182	0101820178	11/09/04	-	\$552.00
8764	11/5/04	WAL-MART 2771	0127710385	11/09/04	-	\$2,208.00
8765	11/5/04	WAL-MART 0185	0101850926	11/09/04	-	\$552.00
8766	11/5/04	WAL-MART 1221	0112210433	11/10/04	-	\$552.00
8767	11/5/04	WAL-MART 0502	0105020190	11/09/04	-	\$552.00
8768	11/5/04	WAL-MART 1850	0118500324	11/10/04	-	\$1,104.00
8769	11/5/04	WAL-MART 1770	0117700749	11/10/04	-	\$552.00
8770	11/5/04	WAL-MART 0685	0106850163	11/09/04	-	\$552.00
8771	11/8/04	WAL-MART 0771	0107710505	11/10/04	-	\$4,140.00
8772	11/8/04	WAL-MART 0075	0100750165	11/10/04	-	\$552.00
8775	11/8/04	WAL-MART 1555	0115550122	11/15/04	-	\$1,656.00
8776	11/8/04	WAL-MART 2237	0122370444	11/10/04	-	\$2,208.00
8777	11/8/04	WAL-MART 0694	0106940195	11/10/04	-	\$828.00
8778	11/8/04	WAL-MART 0059	0100590281	11/11/04	-	\$552.00
8779	11/8/04	WAL-MART 0268	0102684277	11/10/04	-	\$1,656.00
8780	11/8/04	WAL-MART 1417	0114174254	11/12/04	-	\$3,312.00

Wal-Mart Code Explanations

Code 11: Price Difference PO/Invoice

Code 21: Concessed Shortage

Code 22: Merchandise Billed not Shipped

Code 25: P.O.D/No Merchandise Received for Invoice

Code 87: Other

Invoice	Invoice Date	Store	Purchase Order Number	Delivery Date	Wal-Mart Code for Credit	Amount Due
8781	11/8/04	WAL-MART 0280	0102600266	11/10/04	-	\$828.00
8782	11/8/04	WAL-MART 0243	0102430292	11/10/04	-	\$552.00
8785	11/8/04	WAL-MART 0272	0102720362	11/10/04	-	\$2,760.00
8786	11/9/04	WAL-MART 0421	0104210161	11/11/04	-	\$1,656.00
8787	11/9/04	WAL-MART 2385	0123850166	11/16/04	-	\$3,312.00
8788	11/9/04	WAL-MART 0698	0106980178	11/11/04	-	\$828.00
8791	11/9/04	WAL-MART 0515	0105150175	11/11/04	-	\$828.00
8792	11/9/04	WAL-MART 1051	0110510337	11/12/04	-	\$1,656.00
8793	11/9/04	WAL-MART 1406	0114060192	11/11/04	-	\$1,104.00
8794	11/9/04	WAL-MART 0701	0107010460	11/11/04	-	\$276.00
8795	11/9/04	WAL-MART 1539	0115390142	11/12/04	-	\$552.00
8796	11/9/04	WAL-MART 3282	0132824081	11/12/04	-	\$1,656.00
8797	11/9/04	WAL-MART 2724	0127240453	11/12/04	-	\$552.00
8798	11/9/04	WAL-MART 2724	0127240454	11/12/04	-	\$138.00
8799	11/9/04	WAL-MART 1355	0113550304	11/11/04	-	\$2,760.00
8802	11/9/04	WAL-MART 2023	0120230284	11/12/04	-	\$2,760.00
8803	11/9/04	WAL-MART 3514	0135140165	11/12/04	-	\$1,104.00
8804	11/9/04	WAL-MART 2857	0128570768	11/12/04	-	\$1,104.00
8807	11/10/04	WAL-MART 0258	0102580287	11/12/04	-	\$1,104.00
8808	11/10/04	WAL-MART 0501	0105010615	11/12/04	-	\$276.00
8809	11/10/04	WAL-MART 0656	0106560130	11/12/04	-	\$276.00
8810	11/10/04	WAL-MART 0579	0105790490	11/12/04	-	\$552.00
8811	11/10/04	WAL-MART 0588	0105884210	11/11/04	-	\$552.00
8812	11/10/04	WAL-MART 2832	0128320393	11/12/04	-	\$552.00
8813	11/10/04	WAL-MART 0984	0109840351	11/16/04	-	\$552.00
8815	11/10/04	WAL-MART 0611	0106110859	11/15/04	-	\$552.00
8816	11/10/04	WAL-MART 1022	0110220612	11/12/04	-	\$3,312.00
8817	11/10/04	WAL-MART 1951	0119510377	11/17/04	-	\$276.00
8818	11/10/04	WAL-MART 0619	0106192922	11/12/04	-	\$552.00
8819	11/10/04	WAL-MART 0287	0102870365	11/11/04	-	\$276.00
8820	11/10/04	WAL-MART 1967	0119670104	11/16/04	-	\$1,104.00
8821	11/10/04	WAL-MART 2472	0124721169	11/12/04	-	\$552.00
8822	11/10/04	WAL-MART 0605	0106050246	11/12/04	-	\$276.00
8823	11/10/04	WAL-MART 1884	0118840629	11/15/04	-	\$552.00
8824	11/10/04	WAL-MART 0277	0102770582	11/15/04	-	\$2,208.00
8825	11/10/04	WAL-MART 1931	0119310384	11/15/04	-	\$552.00
8826	11/10/04	WAL-MART 0674	0106740379	11/12/04	-	\$552.00
8827	11/10/04	WAL-MART 1911	0119110115	11/15/04	-	\$552.00

Wal-Mart Code Explanations

Code 11: Price Difference PO/Invoice

Code 21: Concessed Shortage

Code 22: Merchandise Billed not Shipped

Code 25: P.O.D/No Merchandise Received for Invoice

Code 87: Other

Invoice	Invoice Date	Store	Purchase Order Number	Delivery Date	Wal-Mart Code for Credit	Amount Due
8828	11/10/04	WAL-MART 0597	0105970314	11/15/04	-	\$552.00
8829	11/10/04	WAL-MART 2210	0122100155	11/16/04	-	\$552.00
8830	11/10/04	WAL-MART 0046	0100460258	11/15/04	-	\$2,208.00
8831	11/10/04	WAL-MART 2540	0125401910	11/15/04	-	\$1,104.00
8832	11/10/04	WAL-MART 0379	0103794328	11/15/04	-	\$2,208.00
8833	11/10/04	WAL-MART 5031	0150310440	11/16/04	-	\$1,104.00
8834	11/10/04	WAL-MART 0868	0108680332	11/15/04	-	\$2,760.00
8835	11/10/04	WAL-MART 0491	0104910336	11/12/04	-	\$552.00
8836	11/10/04	WAL-MART 2616	0126160428	11/12/04	-	\$1,104.00
8837	11/10/04	WAL-MART 2202	0122028732	11/16/04	-	\$1,104.00
8838	11/10/04	WAL-MART 2213	0122130064	11/12/04	-	\$552.00
8839	11/10/04	WAL-MART 0703	0107030606	11/15/04	-	\$552.00
8843	11/11/04	WAL-MART 2612	0126120275	11/16/04	-	\$2,760.00
8846	11/11/04	WAL-MART 0705	0107050661	11/15/04	-	\$1,104.00
8848	11/11/04	WAL-MART 0699	0106990478	11/15/04	-	\$552.00
8849	11/11/04	WAL-MART 1469	0114690228	11/15/04	-	\$1,656.00
8850	11/11/04	WAL-MART 1075	0110751256	11/15/04	-	\$552.00
8851	11/11/04	WAL-MART 0943	0109430397	11/15/04	-	\$552.00
8852	11/11/04	WAL-MART 1066	0110660310	11/15/04	-	\$1,104.00
8853	11/11/04	WAL-MART 0842	0108420350	11/17/04	-	\$552.00
8854	11/11/04	WAL-MART 3568	0135680067	11/18/04	-	\$1,104.00
8856	11/11/04	WAL-MART 1880	0118800220	11/19/04	-	\$552.00
8857	11/11/04	WAL-MART 1868	0118680290	11/17/04	-	\$2,760.00
8858	11/11/04	WAL-MART 1585	0115650204	11/17/04	-	\$1,104.00
8859	11/11/04	WAL-MART 0651	0106510901	11/16/04	-	\$552.00
8860	11/11/04	WAL-MART 1562	0115620868	11/16/04	-	\$552.00
8862	11/11/04	WAL-MART 0543	0105430258	11/15/04	-	\$1,104.00
8863	11/11/04	WAL-MART 2761	0127612149	11/15/04	-	\$552.00
8864	11/11/04	WAL-MART 2761	0127612150	11/15/04	-	\$552.00
8865	11/11/04	WAL-MART 0376	0103760299	11/15/04	-	\$276.00
8866	11/17/04	WAL-MART 1567	0115670182	11/23/04	-	\$5,520.00
8869	11/17/04	WAL-MART 0598	0105982402	11/22/04	-	\$276.00
8870	11/17/04	WAL-MART 1932	0119320272	11/23/04	-	\$11,040.00
8873	11/17/04	WAL-MART 2228	0122280153	11/23/04	-	\$11,040.00
8875	11/17/04	WAL-MART 2482	0124820277	11/24/04	-	\$276.00
8877	11/17/04	WAL-MART 2177	0121772170	11/23/04	-	\$13,800.00
8881	11/17/04	WAL-MART 1915	0119150363	11/23/04	-	\$11,040.00
8883	11/17/04	WAL-MART 1900	0119000279	11/22/04	-	\$552.00

Wal-Mart Code Explanations

Code 11: Price Difference PO/Invoice

Code 21: Concealed Shortage

Code 22: Merchandise Billed not Shipped

Code 25: P.O.D/No Merchandise Received for Invoice

Code 87: Other

Invoice	Invoice Date	Store	Purchase Order Number	Delivery Date	Wal-Mart Code for Credit	Amount Due
8884	11/17/04	WAL-MART 2099	0120991066	11/22/04	-	\$2,208.00
8885	11/17/04	WAL-MART 2099	0120991065	11/23/04	-	\$2,208.00
8888	11/17/04	WAL-MART 2196	0121960352	11/23/04	-	\$11,040.00
8889	11/17/04	WAL-MART 2223	0122230218	11/23/04	-	\$11,040.00
8890	11/17/04	WAL-MART 2794	0127940237	11/22/04	-	\$276.00
8891	11/17/04	WAL-MART 5234	0152340352	11/22/04	-	\$1,104.00
8892	11/17/04	WAL-MART 2549	0125490329	11/22/04	-	\$552.00
8893	11/17/04	WAL-MART 2455	0124550437	11/22/04	-	\$552.00
8894	11/17/04	WAL-MART 1992	0119920236	11/23/04	-	\$1,104.00
8895	11/17/04	WAL-MART 2479	0124790327	11/23/04	-	\$828.00
8896	11/17/04	WAL-MART 2422	0124225047	11/23/04	-	\$828.00
8898	11/17/04	WAL-MART 1584	0115840226	11/23/04	-	\$5,520.00
8899	11/17/04	WAL-MART 2752	0127520108	11/23/04	-	\$1,380.00
8901	11/17/04	WAL-MART 1574	0115741067	11/24/04	-	\$297.60
8902	11/17/04	WAL-MART 1574	0115741068	11/23/04	-	\$138.00
8904	11/18/04	WAL-MART 1886	0118860328	11/23/04	-	\$13,800.00
8906	11/18/04	WAL-MART 1898	0118981772	11/23/04	-	\$11,040.00
8912	11/18/04	WAL-MART 1591	0115910371	11/24/04	-	\$13,800.00
8913	11/18/04	WAL-MART 2215	0122150219	11/24/04	-	\$11,040.00
8916	11/18/04	WAL-MART 1594	0115940104	11/24/04	-	\$11,040.00
8920	11/18/04	WAL-MART 0456	0104560341	11/24/04	-	\$1,380.00
8921	11/18/04	WAL-MART 1525	0115250312	11/23/04	-	\$1,380.00
8922	11/18/04	WAL-MART 2195	0121950165	11/24/04	-	\$2,208.00
8923	11/18/04	WAL-MART 0121	0101210642	11/24/04	-	\$552.00
8924	11/18/04	WAL-MART 1754	0117541692	11/24/04	-	\$2,208.00
8925	11/18/04	WAL-MART 2825	0128252345	12/01/04	-	\$828.00
8926	11/18/04	WAL-MART 1276	0112760369	11/24/04	-	\$1,656.00
8927	11/18/04	WAL-MART 0009	0100090428	11/23/04	-	\$1,656.00
8928	11/18/04	WAL-MART 0435	0104350234	11/23/04	-	\$552.00
8929	11/18/04	WAL-MART 2641	0126410249	11/24/04	-	\$552.00
8930	11/18/04	WAL-MART 1397	0113970551	11/24/04	-	\$552.00
8931	11/18/04	WAL-MART 1235	0112350320	11/24/04	-	\$1,104.00
8932	11/18/04	WAL-MART 1945	0119450338	11/24/04	-	\$1,104.00
8933	11/18/04	WAL-MART 2986	0129860276	11/24/04	-	\$1,104.00
8934	11/18/04	WAL-MART 1564	0115640940	11/23/04	-	\$276.00
8935	11/18/04	WAL-MART 0090	0100900349	11/24/04	-	\$276.00
8936	11/18/04	WAL-MART 1477	0114770380	11/23/04	-	\$552.00
8937	11/18/04	WAL-MART 2323	0123230179	11/24/04	-	\$552.00

Wal-Mart Code Explanations

Code 11: Price Difference PO/Invoice

Code 21: Concealed Shortage

Code 22: Merchandise Billed not Shipped

Code 25: P.O.D./No Merchandise Received for Invoice

Code 87: Other

Invoice	Invoice Date	Store	Purchase Order Number	Delivery Date	Wal-Mart Code for Credit	Amount Due
8938	11/18/04	WAL-MART 0231	0102310590	11/24/04	-	\$276.00
8939	11/18/04	WAL-MART 0746	0107460636	11/23/04	-	\$276.00
8940	11/18/04	WAL-MART 3488	0134880332	11/24/04	-	\$552.00
8941	11/18/04	WAL-MART 0179	0101792134	11/24/04	-	\$552.00
8942	11/18/04	WAL-MART 1264	0112641278	11/23/04	-	\$552.00
8943	11/18/04	WAL-MART 2856	0128560172	11/24/04	-	\$552.00
8944	11/18/04	WAL-MART 0027	0100270253	11/23/04	-	\$552.00
8945	11/18/04	WAL-MART 5037	0150370205	11/23/04	-	\$5,520.00
8946	11/18/04	WAL-MART 0505	0105050302	11/23/04	-	\$1,104.00
8947	11/18/04	WAL-MART 2796	0127960293	11/23/04	-	\$1,104.00
8948	11/18/04	WAL-MART 1745	0117453611	11/23/04	-	\$1,104.00
8949	11/18/04	WAL-MART 0528	0105820435	11/23/04	-	\$552.00
8950	11/18/04	WAL-MART 0695	0106950250	11/23/04	-	\$552.00
8951	11/18/04	WAL-MART 1193	0111930334	11/23/04	-	\$552.00
8952	11/18/04	WAL-MART 0003	0100030521	11/23/04	-	\$552.00
8953	11/18/04	WAL-MART 3463	0134630510	11/23/04	-	\$552.00
8954	11/18/04	WAL-MART 0737	0107370537	11/23/04	-	\$552.00
8955	11/18/04	WAL-MART 0697	0106970123	11/23/04	-	\$2,760.00
8956	11/18/04	WAL-MART 0657	0106570549	11/23/04	-	\$828.00
8957	11/18/04	WAL-MART 0659	0106590199	11/23/04	-	\$1,380.00
8958	11/18/04	WAL-MART 0735	0107350192	11/23/04	-	\$1,656.00
8959	11/18/04	WAL-MART 0735	0107350193	11/23/04	-	\$700.80
8960	11/18/04	WAL-MART 1566	0115660152	11/23/04	-	\$11,040.00
8961	11/18/04	WAL-MART 1580	0115800230	11/23/04	-	\$13,800.00
8962	11/18/04	WAL-MART 3570	0135700121	11/23/04	-	\$13,800.00
8964	11/18/04	WAL-MART 0683	0106830272	11/23/04	-	\$2,208.00
8965	11/18/04	WAL-MART 5252	0152520001	11/23/04	-	\$552.00
8966	11/18/04	WAL-MART 5262	0152620269	11/22/04	-	\$276.00
8968	11/18/04	WAL-MART 0466	0104660197	11/23/04	-	\$1,104.00
8969	11/18/04	WAL-MART 1292	0112920518	11/23/04	-	\$636.00
8970	11/18/04	WAL-MART 0682	0106820356	11/23/04	-	\$1,104.00
8971	11/18/04	WAL-MART 0688	0106880380	11/23/04	-	\$552.00
8972	11/18/04	WAL-MART 1284	0112840489	11/22/04	-	\$1,380.00
8973	11/18/04	WAL-MART 0001	0100011344	11/23/04	-	\$552.00
8974	11/18/04	WAL-MART 0734	0107340463	11/22/04	-	\$276.00
8977	11/19/04	WAL-MART 1184	0111840279	11/23/04	-	\$276.00
8978	11/19/04	WAL-MART 1042	0110420558	11/23/04	-	\$552.00
8979	11/19/04	WAL-MART 1373	0113730225	11/23/04	-	\$552.00

Wal-Mart Code Explanations

Code 11: Price Difference PO/Invoice

Code 21: Concealed Shortage

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Code 25: P.O.D/No Merchandise Received for invoice

Code 87: Other

Invoice	Invoice Date	Store	Purchase Order Number	Delivery Date	Wal-Mart Code for Credit	Amount Due
8980	11/19/04	WAL-MART 0459	0104590260	11/23/04	-	\$1,656.00
8981	11/19/04	WAL-MART 5184	0151840157	11/24/04	-	\$1,656.00
8982	11/19/04	WAL-MART 0020	0100200297	11/24/04	-	\$276.00
8983	11/19/04	WAL-MART 0025	0100250222	11/23/04	-	\$1,380.00
8984	11/19/04	WAL-MART 2728	0127280355	11/23/04	-	\$552.00
8985	11/19/04	WAL-MART 0038	0100382924	11/24/04	-	\$276.00
8986	11/19/04	WAL-MART 1306	0113060394	11/24/04	-	\$552.00
8987	11/19/04	WAL-MART 0806	0108060377	11/24/04	-	\$552.00
8988	11/19/04	WAL-MART 2782	0127820203	11/24/04	-	\$276.00
8989	11/19/04	WAL-MART 2291	0122910269	11/24/04	-	\$1,656.00
8990	11/19/04	WAL-MART 2777	0127770754	11/24/04	-	\$1,104.00
8991	11/19/04	WAL-MART 2778	0127780241	11/24/04	-	\$2,760.00
8992	11/19/04	WAL-MART 2768	0127680551	11/24/04	-	\$2,760.00
8993	11/19/04	WAL-MART 0645	0106450353	11/24/04	-	\$552.00
8994	11/19/04	WAL-MART 0033	0100330262	11/23/04	-	\$552.00
8995	11/19/04	WAL-MART 1304	0113040446	11/23/04	-	\$552.00
8996	11/19/04	WAL-MART 1309	0113090404	11/23/04	-	\$552.00
8997	11/19/04	WAL-MART 1301	0113010768	11/23/04	-	\$552.00
8998	11/19/04	WAL-MART 0638	0106380173	11/23/04	-	\$276.00
8999	11/19/04	WAL-MART 0641	0106410182	11/23/04	-	\$552.00
9000	11/19/04	WAL-MART 0661	0106610695	11/22/04	-	\$552.00
9001	11/19/04	WAL-MART 0042	0100420081	11/24/04	-	\$552.00
9003	11/19/04	WAL-MART 0655	0106550274	11/23/04	-	\$552.00
9004	11/19/04	WAL-MART 0680	0106800298	11/23/04	-	\$552.00
9005	11/19/04	WAL-MART 0390	0103900172	11/23/04	-	\$552.00
9006	11/19/04	WAL-MART 0663	0106630159	11/24/04	-	\$828.00
9007	11/19/04	WAL-MART 0740	0107400371	11/23/04	-	\$138.00
9009	11/19/04	WAL-MART 1259	0112590398	11/23/04	-	\$138.00
9012	11/19/04	WAL-MART 0114	0101140265	11/23/04	-	\$552.00
9013	11/19/04	WAL-MART 2886	0128860131	11/24/04	-	\$552.00
9015	11/19/04	WAL-MART 2359	0123590537	11/24/04	-	\$690.00
9017	11/19/04	WAL-MART 2935	0129350280	11/24/04	-	\$552.00
9019	11/22/04	WAL-MART 3595	0135950120	11/24/04	-	\$552.00
9020	11/22/04	WAL-MART 2796	0127960292	11/24/04	-	\$1,104.00
9021	11/22/04	WAL-MART 0361	0103610189	11/24/04	-	\$138.00
9022	11/22/04	WAL-MART 2797	0127970628	11/30/04	-	\$552.00
9023	11/22/04	WAL-MART 5117	0151170149	11/24/04	-	\$1,104.00
9025	11/22/04	WAL-MART 2924	0129240252	11/29/04	-	\$1,104.00

Wal-Mart Code Explanations

Code 11: Price Difference PO/Invoice

Code 21: Concealed Shortage

Code 22: Merchandise Billed not Shipped

Code 25: P.O.D/No Merchandise Received for Invoice

Code 87: Other

Invoice	Invoice Date	Store	Purchase Order Number	Delivery Date	Wal-Mart Code for Credit	Amount Due
9027	11/22/04	WAL-MART 3295	0132950240	11/29/04	-	\$1,104.00
9028	11/22/04	WAL-MART 3461	0134610182	11/24/04	-	\$1,104.00
9029	11/22/04	WAL-MART 0128	0101280177	11/24/04	-	\$2,484.00
9030	11/22/04	WAL-MART 2862	0128620738	11/24/04	-	\$552.00
9031	11/22/04	WAL-MART 1007	0110070258	11/24/04	-	\$552.00
9032	11/22/04	WAL-MART 1040	0110400419	12/01/04	-	\$1,104.00
9033	11/22/04	WAL-MART 1041	0110410542	11/24/04	-	\$552.00
9034	11/22/04	WAL-MART 0992	0109922787	11/24/04	-	\$552.00
9035	11/22/04	WAL-MART 0838	0106380173	11/29/04	-	\$276.00
9036	11/22/04	WAL-MART 0645	0106450353	11/24/04	-	\$552.00
9038	11/23/04	WAL-MART 1351	0113510215	11/29/04	-	\$552.00
9039	11/23/04	WAL-MART 0112	0101120383	11/29/04	-	\$1,104.00
9040	11/23/04	WAL-MART 0183	0101830393	11/29/04	-	\$552.00
9041	11/23/04	WAL-MART 2921	0129210345	11/26/04	-	\$2,760.00
9042	11/23/04	WAL-MART 2922	0129220514	11/26/04	-	\$552.00
9043	11/23/04	WAL-MART 1367	0113670316	11/29/04	-	\$552.00
9044	11/24/04	WAL-MART 1037	0110370677	11/30/04	-	\$552.00
9045	11/24/04	WAL-MART 0128	0101280186	11/30/04	-	\$2,760.00
9046	11/24/04	WAL-MART 1381	0113810578	12/01/04	-	\$552.00
9047	11/24/04	WAL-MART 0828	0108280460	11/30/04	-	\$1,104.00
9048	11/24/04	WAL-MART 1388	0113881767	11/30/04	-	\$552.00
9049	11/24/04	WAL-MART 1069	0110690210	11/29/04	-	\$552.00
9050	11/24/04	WAL-MART 1395	0113950314	11/30/04	-	\$552.00
9051	11/24/04	WAL-MART 0765	0107650592	12/01/04	-	\$552.00
9055	11/29/04	WAL-MART 2135	0121352726	12/03/04	-	\$1,104.00
9056	11/29/04	WAL-MART 3526	0135260405	12/01/04	-	\$552.00
9057	11/29/04	WAL-MART 1085	0110850103	12/01/04	-	\$552.00
9058	11/29/04	WAL-MART 0967	0109670704	12/01/04	-	\$552.00
9060	11/29/04	WAL-MART 2504	0125041223	12/02/04	-	\$1,104.00
9061	11/29/04	WAL-MART 0361	0103610342	12/01/04	-	\$276.00
9062	11/29/04	WAL-MART 1403	0114030231	12/01/04	-	\$552.00
9064	11/29/04	WAL-MART 1370	0113700629	12/02/04	-	\$552.00
9066	11/29/04	WAL-MART 1853	0118531068	12/02/04	-	\$1,104.00
9067	11/29/04	WAL-MART 2794	0127940245	12/02/04	-	\$552.00
9068	11/30/04	WAL-MART 0740	0107400400	12/01/04	-	\$276.00
9069	11/30/04	WAL-MART 1169	0111690236	12/02/04	-	\$1,104.00
9070	11/30/04	WAL-MART 0270	0102700160	12/02/04	-	\$1,104.00
9071	11/30/04	WAL-MART 0244	0102440133	12/02/04	-	\$1,104.00
9072	11/30/04	WAL-MART 0149	0101490327	12/02/04	-	\$1,104.00
9073	11/30/04	WAL-MART 0087	0100871336	12/02/04	-	\$1,656.00
9074	11/30/04	WAL-MART 0023	0100230494	12/02/04	-	\$2,208.00

Wal-Mart Code Explanations

Code 11: Price Difference PO/Invoice

Code 21: Concealed Shortage

Code 22: Merchandise Billed not Shipped

Code 25: P.O.D/No Merchandise Received for Invoice

Code 87: Other

Invoice	Invoice Date	Store	Purchase Order Number	Delivery Date	Wal-Mart Code for Credit	Amount Due
9075	11/30/04	WAL-MART 1747	0117470251	12/03/04	-	\$552.00
9076	11/30/04	WAL-MART 1401	0114011498	12/03/04	-	\$276.00
9077	11/30/04	WAL-MART 3527	0135270550	12/02/04	-	\$1,104.00
9078	12/1/04	WAL-MART 5029	0150291249	12/06/04	-	\$552.00
9080	12/1/04	WAL-MART 1978	0119780135	12/03/04	-	\$552.00
9081	12/1/04	WAL-MART 0973	0109730535	12/03/04	-	\$552.00
9082	12/1/04	WAL-MART 0929	0109290640	12/03/04	-	\$552.00
9083	12/1/04	WAL-MART 0851	0108510396	12/06/04	-	\$828.00
9093	12/1/04	WAL-MART 2755	0127550131	12/03/04	-	\$1,104.00
9094	12/1/04	WAL-MART 2842	0128420145	12/06/04	-	\$828.00
9097	12/3/04	WAL-MART 0931	0109310627	12/07/04	-	\$276.00
9098	12/3/04	WAL-MART 2793	0127932143	12/07/04	-	\$1,104.00
9099	12/3/04	WAL-MART 1376	0113760286	12/07/04	-	\$1,104.00
9100	12/3/04	WAL-MART 0530	0105300517	12/07/04	-	\$1,104.00
9102	12/1/04	WAL-MART 0777	0107770358	12/06/04	-	\$552.00
9103	12/3/04	WAL-MART 2845	0128450938	12/07/04	-	\$1,104.00
9104	12/3/04	WAL-MART 1980	0119804489	12/08/04	-	\$1,104.00
9105	12/2/04	WAL-MART 1281	0112810312	12/06/04	-	\$276.00
9106	12/2/04	WAL-MART 5220	0152200249	12/06/04	-	\$1,104.00
9108	12/6/04	WAL-MART 0784	0107840237	12/09/04	-	\$1,104.00
9109	12/6/04	WAL-MART 0841	0108410180	12/09/04	-	\$552.00
9110	12/6/04	WAL-MART 1362	0113621220	12/07/04	-	\$276.00
9111	12/6/04	WAL-MART 0140	0101405446	12/08/04	-	\$2,760.00
9112	12/6/04	WAL-MART 0405	0104051048	12/08/04	-	\$2,760.00
9113	12/6/04	WAL-MART 2994	0129940215	12/09/04	-	\$552.00
9114	12/6/04	WAL-MART 4049	0140490196	12/08/04	-	\$552.00
9115	12/6/04	WAL-MART 1413	0114130361	12/09/04	-	\$552.00
9116	12/6/04	WAL-MART 2991	0129910528	12/08/04	-	\$1,656.00
9117	12/6/04	WAL-MART 1375	0113750420	12/07/04	-	\$552.00
9118	12/6/04	WAL-MART 1461	0114610332	12/09/04	-	\$276.00
9119	12/7/04	WAL-MART 2334	123340744	12/10/04	-	\$1,380.00
9120	12/7/04	WAL-MART 3595	135950196	12/09/04	-	\$2,760.00
9121	12/7/04	WAL-MART 2860	128600617	12/09/04	-	\$552.00
9122	12/7/04	WAL-MART 0826	108261104	12/10/04	-	\$1,656.00
9124	12/7/04	WAL-MART 0911	109110518	12/09/04	-	\$552.00
9125	12/7/04	WAL-MART 0116	101160165	12/09/04	-	\$276.00
9126	12/7/04	WAL-MART 0278	102784505	12/09/04	-	\$1,104.00
9127	12/7/04	WAL-MART 2820	128200745	12/10/04	-	\$1,104.00
9130	12/7/04	WAL-MART 0323	103230156	12/09/04	-	\$276.00
9131	12/7/04	WAL-MART 0540	105400436	12/09/04	-	\$552.00
9132	12/7/04	WAL-MART 3483	134830373	12/09/04	-	\$1,656.00
9133	12/7/04	WAL-MART 0502	105020330	12/09/04	-	\$1,104.00

Wal-Mart Code Explanations

Code 11: Price Difference PO/Invoice

Code 21: Concealed Shortage

Code 22: Merchandise Billed not Shipped

Code 25: P.O.D/No Merchandise Received for Invoice

Code 87: Other

Invoice	Invoice Date	Store	Purchase Order Number	Delivery Date	Wal-Mart Code for Credit	Amount Due
9134	12/7/04	WAL-MART 0761	107610418	12/09/04	-	\$552.00
9138	12/8/04	WAL-MART 0311	103110167	12/10/04	-	\$552.00
9139	12/8/04	WAL-MART 0450	104500829	12/10/04	-	\$1,656.00
9140	12/8/04	WAL-MART 1529	115290448	12/10/04	-	\$1,104.00
9141	12/8/04	WAL-MART 1645	116450331	12/10/04	-	\$552.00
9143	12/9/04	WAL-MART 0802	106020273	12/14/04	-	\$1,656.00
9144	12/9/04	WAL-MART 0293	102930144	12/13/04	-	\$552.00
9145	12/9/04	WAL-MART 0668	106680396	12/10/04	-	\$1,656.00
9146	12/9/04	WAL-MART 0667	106670143	12/10/04	-	\$552.00
9147	12/9/04	WAL-MART 1219	112190449	12/13/04	-	\$13,800.00
9148	12/9/04	WAL-MART 0568	105680175	12/10/04	-	\$552.00
9149	12/9/04	WAL-MART 1702	117020099	12/13/04	-	\$552.00
9150	12/9/04	WAL-MART 2881	128811916	12/10/04	-	\$828.00
9151	12/9/04	WAL-MART 3538	135380753	12/10/04	-	\$552.00
9152	12/9/04	WAL-MART 1086	110861289	12/10/04	-	\$1,104.00
9153	12/10/04	WAL-MART 1936	119360189	12/15/04	-	\$276.00
9154	12/10/04	WAL-MART 2334	123340746	12/15/04	-	\$276.00
9157	12/10/04	WAL-MART 2249	122490348	12/15/04	-	\$276.00
9158	12/10/04	WAL-MART 0219	102190339	12/14/04	-	\$4,140.00
9159	12/13/04	WAL-MART 0061	100610255	12/15/04	-	\$828.00
9160	12/13/04	WAL-MART 1805	116050488	12/14/04	-	\$2,208.00
9161	12/14/04	WAL-MART 0024	100240643	12/15/04	-	\$276.00
9163	12/21/04	WAL-MART 2177	121770560	01/05/05	-	\$552.00
9164	12/21/04	WAL-MART 0530	105300518	12/30/04	-	\$1,104.00
9166	12/29/04	WAL-MART 0083	100830221	01/03/05	-	\$1,104.00
9167	12/29/04	WAL-MART 2831	128310241	01/06/05	-	\$700.80
Total						\$560,708.69

Wal-Mart Code Explanations

Code 11: Price Difference PO/Invoice

Code 21: Concealed Shortage

Code 22: Merchandise Billed not Shipped

Code 25: P.O.D/No Merchandise Received for Invoice

Code 87: Other

Section 3: Improper credits deducted from Wal-Mart Checks

Note: This report lists credits taken by Wal-Mart for product that American Products never received. Where an amount is shown under column "Credit Issued by American Products," product was received, but the quantity returned was incorrect or the amount of the credit taken was incorrect. Attached is documentation explaining these cases.

Note: Christmas returns are not shown in this section, but are shown in Section 5

Store	Check	Wal-Mart Credit Claim #	Wal-Mart Code for Credit	Credit taken by Wal-Mart	Credit Issued by American Products	Amount Owed to American Products
WAL-MART 0023	8310326	100231073	92	\$ 219.65	\$ -	\$ 219.65
WAL-MART 0069	8670667	100692791	92	\$ 56.35	\$ -	\$ 56.35
WAL-MART 0076	8310326	100761178	92	\$ 21.85	\$ -	\$ 21.85
WAL-MART 0090	8310326	100901165	92	\$ 49.45	\$ -	\$ 49.45
WAL-MART 0175	8310326	101751082	92	\$ 12.65	\$ -	\$ 12.65
WAL-MART 0259	8310326	102591090	92	\$ 25.59	\$ -	\$ 25.59
WAL-MART 0259	8344712	102591570	92	\$ 27.05	\$ -	\$ 27.05
WAL-MART 0261	8413845	102611623	92	\$ 7.00	\$ -	\$ 7.00
WAL-MART 0261	8344712	102611511	92	\$ 19.90	\$ -	\$ 19.90
WAL-MART 0345	8310326	103451060	92	\$ 92.00	\$ -	\$ 92.00
WAL-MART 0384	8310326	139271049	92	\$ 26.45	\$ -	\$ 26.45
WAL-MART 0449	8376581	104491469	92	\$ 5.75	\$ -	\$ 5.75
WAL-MART 0532	8310326	105321288	92	\$ 49.34	\$ -	\$ 49.34
WAL-MART 0571	8310326	105711157	92	\$ 20.60	\$ -	\$ 20.60
WAL-MART 0599	8537229	105991760	92	\$ 27.89	\$ -	\$ 27.89
WAL-MART 0608	8344712	106081992	92	\$ 44.85	\$ -	\$ 44.85
WAL-MART 0630	8310326	106301069	92	\$ 6.90	\$ -	\$ 6.90
WAL-MART 0631	8537229	106311875	92	\$ 282.28	\$ -	\$ 282.28
WAL-MART 0648	8376581	106481417	92	\$ 18.07	\$ -	\$ 18.07
WAL-MART 0695	8310326	106951165	92	\$ 69.29	\$ -	\$ 69.29
WAL-MART 0703	8310326	107031140	92	\$ 12.65	\$ -	\$ 12.65
WAL-MART 0709	8344712	107091047	92	\$ 20.99	\$ -	\$ 20.99
WAL-MART 0785	8310326	107851040	92	\$ 152.45	\$ -	\$ 152.45
WAL-MART 0809	8344712	108091606	92	\$ 41.62	\$ -	\$ 41.62

Wal-Mart Code Explanations:

Code 92: Merchandise Return-Overstock/Recall

Store	Check	Wal-Mart Credit Claim #	Wal-Mart Code for Credit	Credit taken by Wal-Mart	Credit Issued by American Products	Amount Owed to American Products
WAL-MART 0827	8310326	108271092	92	\$ 12.65	\$ -	\$ 12.65
WAL-MART 0842	8310326	108421077	92	\$ 54.62	\$ -	\$ 54.62
WAL-MART 0844	9105990	108441759	92	\$ 1,407.60	\$ -	\$ 1,407.60
WAL-MART 0864	8310326	108641166	92	\$ 5.75	\$ -	\$ 5.75
WAL-MART 0865	8344712	108651663	92	\$ 26.45	\$ -	\$ 26.45
WAL-MART 0886	8310326	108861354	92	\$ 24.15	\$ -	\$ 24.15
WAL-MART 0932	8344712	109321896	92	\$ 62.10	\$ -	\$ 62.10
WAL-MART 0943	8310326	109431819	92	\$ 6.90	\$ -	\$ 6.90
WAL-MART 0952	8376581	109521428	92	\$ 37.95	\$ -	\$ 37.95
WAL-MART 0964	8376581	109641346	92	\$ 28.14	\$ -	\$ 28.14
WAL-MART 0968	8344712	109681672	92	\$ 20.40	\$ -	\$ 20.40
WAL-MART 0990	8310326	109901471	92	\$ 297.85	\$ -	\$ 297.85
WAL-MART 0991	8310326	109911108	92	\$ 6.33	\$ -	\$ 6.33
WAL-MART 1082	8344712	110821692	92	\$ 86.25	\$ -	\$ 86.25
WAL-MART 1113	8310326	111131088	92	\$ 59.01	\$ -	\$ 59.01
WAL-MART 1139	8310326	111391124	92	\$ 243.33	\$ -	\$ 243.33
WAL-MART 1141	8413845	111411453	92	\$ 2.30	\$ -	\$ 2.30
WAL-MART 1155	8376581	111551534	92	\$ 37.95	\$ -	\$ 37.95
WAL-MART 1165	8310326	111651083	92	\$ 206.15	\$ -	\$ 206.15
WAL-MART 1167	8310326	111671089	92	\$ 8.42	\$ -	\$ 8.42
WAL-MART 1167	8344712	111671492	92	\$ 58.51	\$ -	\$ 58.51
WAL-MART 1167	9105990	111672373	92	\$ 187.02	\$ -	\$ 187.02
WAL-MART 1299	9223197	140262532	92	\$ 24.36	\$ -	\$ 24.36
WAL-MART 1306	8310326	113061089	92	\$ 11.50	\$ -	\$ 11.50
WAL-MART 1309	8413845	113091257	92	\$ 40.25	\$ -	\$ 40.25
WAL-MART 1329	8344712	113291287	92	\$ 8.05	\$ -	\$ 8.05
WAL-MART 1362	8310326	113621130	92	\$ 21.85	\$ -	\$ 21.85
WAL-MART 1477	8685448	114771543	92	\$ 420.80	\$ 411.70	\$ 9.10
WAL-MART 1534	8310326	115341595	92	\$ 288.65	\$ -	\$ 288.65
WAL-MART 1633	8581434	116331822	92	\$ 80.50	\$ -	\$ 80.50
WAL-MART 1741	8310326	117411057	92	\$ 9.20	\$ -	\$ 9.20
WAL-MART 1747	8344712	117471535	92	\$ 52.90	\$ 51.75	\$ 1.15
WAL-MART 1774	8310326	117741078	92	\$ 173.65	\$ -	\$ 173.65
WAL-MART 1812	8310326	118121368	92	\$ 10.35	\$ -	\$ 10.35

Wal-Mart Code Explanations:

Code 92: Merchandise Return-Overstock/Recall

Store	Check	Wal-Mart Credit Claim #	Wal-Mart Code for Credit	Credit taken by Wal-Mart	Credit Issued by American Products	Amount Owed to American Products
WAL-MART 1847	8310326	118471142	92 \$	12.70	\$ -	\$ 12.70
WAL-MART 1851	8344712	118512331	92 \$	77.74	\$ 70.15	\$ 7.59
WAL-MART 1855	8310326	118551050	92 \$	17.39	\$ -	\$ 17.39
WAL-MART 1868	8310326	118681144	92 \$	10.35	\$ -	\$ 10.35
WAL-MART 1902	8817065	119022873	92 \$	72.45	\$ -	\$ 72.45
WAL-MART 1926	8344712	119261380	92 \$	50.48	\$ 45.88	\$ 4.60
WAL-MART 2037	8310326	120371193	92 \$	1.15	\$ -	\$ 1.15
WAL-MART 2037	8413845	120372126	92 \$	52.90	\$ -	\$ 52.90
WAL-MART 2104	8344712	121041607	92 \$	61.52	\$ -	\$ 61.52
WAL-MART 2115	8413845	121151372	92 \$	12.65	\$ -	\$ 12.65
WAL-MART 2177	8344712	21771469	92 \$	1,218.61	\$ -	\$ 1,218.61
WAL-MART 2352	8310326	123521035	92 \$	59.22	\$ -	\$ 59.22
WAL-MART 2399	8376581	123991554	92 \$	52.55	\$ -	\$ 52.55
WAL-MART 2428	8310326	124281124	92 \$	8.05	\$ -	\$ 8.05
WAL-MART 2445	8310326	124451121	92 \$	21.85	\$ -	\$ 21.85
WAL-MART 2482	8849845	124821949	92 \$	33.48	\$ -	\$ 33.48
WAL-MART 2482	8310326	124821133	92 \$	43.25	\$ -	\$ 43.25
WAL-MART 2482	8817065	124821932	92 \$	43.40	\$ -	\$ 43.40
WAL-MART 2482	8344712	124821438	92 \$	61.15	\$ -	\$ 61.15
WAL-MART 2495	8310326	124952044	92 \$	12.59	\$ -	\$ 12.59
WAL-MART 2497	8537229	124971673	92 \$	2.30	\$ -	\$ 2.30
WAL-MART 2497	8310326	124971060	92 \$	6.90	\$ -	\$ 6.90
WAL-MART 2516	8376581	125162037	92 \$	9.20	\$ -	\$ 9.20
WAL-MART 2554	9019071	125542850	92 \$	1,334.05	\$ -	\$ 1,334.05
WAL-MART 2569	8344712	125691260	92 \$	118.45	\$ -	\$ 118.45
WAL-MART 2576	8310326	125761072	92 \$	28.31	\$ -	\$ 28.31
WAL-MART 2616	8413845	126162031	92 \$	33.35	\$ -	\$ 33.35
WAL-MART 2630	8413845	126301472	92 \$	44.85	\$ -	\$ 44.85
WAL-MART 2641	8413845	126411624	92 \$	16.10	\$ -	\$ 16.10
WAL-MART 2713	8537229	127132015	92 \$	74.75	\$ -	\$ 74.75
WAL-MART 2741	9353116	127411346	92 \$	137.64	\$ -	\$ 137.64
WAL-MART 2796	8310326	127961836	92 \$	19.55	\$ -	\$ 19.55
WAL-MART 2828	8344712	128281570	92 \$	80.05	\$ 77.05	\$ 3.00

Wal-Mart Code Explanations:

Code 92: Merchandise Return-Overstock/Recall

Store	Check	Wal-Mart Credit Claim #	Wal-Mart Code for Credit	Credit taken by Wal-Mart	Credit Issued by American Products	Amount Owed to American Products
WAL-MART 2855	8310326	128551132	92	\$ 64.40	\$ -	\$ 64.40
WAL-MART 2866	8344712	128661304	92	\$ 150.78	\$ -	\$ 150.78
WAL-MART 2869	8344712	128691316	92	\$ 2.30	\$ -	\$ 2.30
WAL-MART 2912	9154015	129122323	92	\$ 2,576.80	\$ 828.00	\$ 1,748.80
WAL-MART 2920	8413845	129201490	92	\$ 19.00	\$ -	\$ 19.00
WAL-MART 3214	8310326	132141427	92	\$ 66.70	\$ -	\$ 66.70
WAL-MART 3265*	8987587	8266	87	\$ 3,224.16	\$ -	\$ 3,224.16
WAL-MART 3291	8310326	132911118	92	\$ 13.80	\$ -	\$ 13.80
WAL-MART 3291	8344712	132911476	92	\$ 65.55	\$ -	\$ 65.55
WAL-MART 3291	8344712	132911477	92	\$ 69.00	\$ -	\$ 69.00
WAL-MART 3292	8344712	132921411	92	\$ 39.10	\$ -	\$ 39.10
WAL-MART 3547	9105990	135471489	92	\$ 82.80	\$ -	\$ 82.80
WAL-MART 5076	8413845	150761362	92	\$ 66.01	\$ -	\$ 66.01
WAL-MART 5116	8817065	151162357	92	\$ 1,735.55	\$ 1,408.95	\$ 326.60
WAL-MART 8045	8670667	11163416	-	\$ 120.00	\$ -	\$ 120.00
				\$ 17,457.44		\$ 14,563.96

*Invoice voided. Store never paid invoice then took a credit against the invoice.

Section 4: Improper credits appearing on Unpaid Detail Report as of February 25, 2005 (excluding Christmas shipments)

Note: NA under the invoice column refers to Wal-Mart credit Claims as shown on
Wal-Mart Unpaid Detail Report

Note: The Unpaid Detail Report lists credits that Wal-Mart states will be taken.

Note: On the Unpaid Detail Report, two large payments/deductions were found for
\$500,000.00 and \$300,000.00. It is assumed that these transactions are a computer
mistake.

Note: American Products has proof of delivery that all product was delivered to the
stores. None of the product has been returned.

Invoice	Invoice Date	Store	Purchase Order Number	Delivery Date	Code	Credit Amount
116	12/11/03	WAL-MART 2574	1257403259	12/12/03	87 \$	276.00
2862	12/16/03	WAL-MART 2862	4950393381	12/17/03	87 \$	276.00
8280	07/23/04	WAL-MART 5117	151170148	07/29/04	90 \$	2,920.56
8519	10/11/04	WAL-MART 1886	118860327	10/14/04	25 \$	1,104.00
8531	10/13/04	WAL-MART 2215	122150218	10/18/04	21 \$	552.00
8573	10/20/04	WAL-MART 2515	125150301	10/26/04	87 \$	148.80
8723	10/29/04	WAL-MART 2028	120280468	11/05/04	11 \$	21.60
9024*	11/22/04	WAL-MART 2816	128161587	12/13/04	87 \$	1,104.00
9059	11/29/04	WAL-MART 0918	109180472	12/01/04	21 \$	5.75
9166	12/29/04	WAL-MART 0083	100830221	01/03/05	87 \$	1,104.00
10750	11/25/03	WAL-MART 0087	100870902	12/01/03	90 \$	276.00
NA	NA	WAL-MART 0272	NA	NA	92 \$	32.20
NA	NA	WAL-MART 0276	NA	NA	92 \$	29.90
NA	NA	WAL-MART 0314	NA	NA	92 \$	125.35
NA	NA	WAL-MART 0339	NA	NA	92 \$	105.40
NA	NA	WAL-MART 0361	NA	NA	92 \$	464.60
NA	NA	WAL-MART 0459	NA	NA	92 \$	752.10
NA	NA	WAL-MART 0501	NA	NA	92 \$	271.40
NA	NA	WAL-MART 0521	NA	NA	92 \$	610.65
NA	NA	WAL-MART 0578	NA	NA	92 \$	59.80
NA	NA	WAL-MART 0674	NA	NA	92 \$	168.83
NA	NA	WAL-MART 0695	NA	NA	92 \$	274.96

Wal-Mart Code Explanations

Code 11: Price Difference PO/Invoice

Code 21: Concealed Shortage

Code 25: No Merchandise Received

Code 87: Other

Code 90: Unauthorized Charge

Code 92: Merchandise Return-Overstock/Recall

Invoice	Invoice Date	Store	Purchase Order Number	Delivery Date	Code	Credit Amount
NA	NA	WAL-MART 0735	NA	NA	92 \$	1,074.10
NA	NA	WAL-MART 0735	NA	NA	92 \$	451.95
NA	NA	WAL-MART 0784	NA	NA	94 \$	822.25
NA	NA	WAL-MART 1575	NA	NA	92 \$	298.01
NA	NA	WAL-MART 1840	NA	NA	92 \$	11.07
NA	NA	WAL-MART 1900	NA	NA	92 \$	388.70
NA	NA	WAL-MART 1958	NA	NA	92 \$	11.50
NA	NA	WAL-MART 1974	NA	NA	92 \$	451.95
NA	NA	WAL-MART 1974	NA	NA	92 \$	449.65
NA	NA	WAL-MART 1974	NA	NA	92 \$	276.52
NA	NA	WAL-MART 1981	NA	NA	92 \$	28.75
NA	NA	WAL-MART 2205	NA	NA	92 \$	630.20
NA	NA	WAL-MART 2278	NA	NA	92 \$	365.70
NA	NA	WAL-MART 2295	NA	NA	92 \$	345.00
NA	NA	WAL-MART 2325	NA	NA	92 \$	397.90
NA	NA	WAL-MART 2428	NA	NA	92 \$	631.97
NA	NA	WAL-MART 2429	NA	NA	92 \$	335.80
NA	NA	WAL-MART 2482	NA	NA	92 \$	19.55
NA	NA	WAL-MART 2482	NA	NA	92 \$	59.80
NA	NA	WAL-MART 2726	NA	NA	92 \$	573.76
NA	NA	WAL-MART 2726	NA	NA	92 \$	476.15
NA	NA	WAL-MART 2726	NA	NA	92 \$	112.83
NA	NA	WAL-MART 2771	NA	NA	92 \$	253.00
NA	NA	WAL-MART 3208	NA	NA	7 \$	552.00
NA	NA	WAL-MART 5308	NA	NA	92 \$	450.12
						\$ 20,152.13

*Invoice voided. Store never paid invoice then took a credit against the invoice.

Wal-Mart Code Explanations

Code 11: Price Difference PO/Invoice

Code 21: Concealed Shortage

Code 25: No Merchandise Received

Code 87: Other

Code 90: Unauthorized Charge

Code 92: Merchandise Return-Overstock/Recall

Section 5: Issues with 2004 Christmas

Note: Report A refers to stores which did send Christmas product back.

Note: Report B refers to Stores who did not send Christmas product back but took credits against Christmas Invoices.

Note: Ronnie Holt, Senior Vice President at Wal-Mart headquarters told American Products that these Invoices would be paid.

Note: This section only refers to Christmas returns. Everyday product lines are not shown in this section of the report; therefore some credit amounts on this report may not match the amounts shown on check copies.

Note: Unpaid Detail information comes from Wal-Mart's Unpaid Detail report dated February 25, 2005.

Report A: Past due invoices from Wal-Mart Stores that returned Christmas product from legal purchase orders

Information Explaining Amount Owed on Invoices										Return Info.				Wal-Mart Says They Will Take Credit on Unpaid Detail		
Store	Invoice / Credit#	Invoice Date	PO#	Delivery Date	Invoice Amount	Payments	Credits	Check #	WM Code	Amount Owed	Displays Shipped	Displays Returned	Approximate Date Returned	Credit #	Code	Credit Amount
81	2887	10/27/04	100520183	10/28/04	\$1,100.00	\$1,100.00		8338		\$0.00	2	1	11/23/04			
81	8814	11/10/04	103810189	11/12/04	\$52.00	\$0.00				\$52.00	2	1	11/23/04			
81	10812704										10	2	11/17/04			
81	8801	11/09/04	105380250	11/11/04	\$1,100.00	\$0.00				\$1,100.00	20	0	11/17/04	8338	28	\$0,120.00
81	8329	11/19/04	108820176	08/23/04	\$5,820.00	\$0.00				\$5,820.00	20	0	11/17/04			
81	8808	10/28/04	108820192	10/28/04	\$1,100.00	\$1,100.00		8338		\$0.00	2	0	10/28/04			
81	10882349				\$0.00			8338		\$0.00	2	0				
818	8058	11/28/04	109180472	12/01/04	\$1,104.00	\$0.00				\$1,104.00	1	0	11/19/04			
1222	8547	10/18/04	112220404	10/18/04	\$5,820.00	\$5,820.00		8338		\$0.00	20	2	10/28/04			
1222	112224449				\$0.00			8338		\$0.00	20	1	11/13/04			
1228	8887	10/19/04	112280137	10/21/04	\$5,820.00	\$5,820.00		8338		\$0.00	20	1	11/13/04			
1228	112281688				\$0.00			8338		\$0.00	20	1	11/13/04			

Wal-Mart Code Explanations
Code 21: Concealed Storage
Code 87: Other
Code 82: Merchandise Return-Overstock/Recall

Information Explaining Amount Owed on Invoices										Return Info.				Unpaid Detail			
Store	Invoice / Credit	Invoice Date	PO# Delivery Date	Invoice Amount	Payments	Credits	Check #	WM Code	Amount Owed	Depl'ts Shipped	Depl'ts Kept	Depl'ts Returned	Approved Date	Returned	Credit #	Code	Credit Amount
1161	1161	11/17/04	116760036	11/17/04	\$11,000.00				\$11,000.00	0	0	0	11/17/04		1161		\$11,000.00
1161	1161	11/17/04	116760046	11/17/04	\$11,000.00	\$0.00			\$11,000.00	10	0	0	11/17/04		1161		\$11,000.00
1161	1161	11/17/04	116760046	11/17/04	\$11,000.00	\$0.00			\$11,000.00	10	0	0	11/17/04		1161		\$11,000.00
1161	1161	11/17/04	116760046	11/17/04	\$11,000.00	\$0.00			\$11,000.00	10	0	0	11/17/04		1161		\$11,000.00
1161	1161	11/17/04	116760046	11/17/04	\$11,000.00	\$0.00			\$11,000.00	10	0	0	11/17/04		1161		\$11,000.00
1161	1161	11/17/04	116760046	11/17/04	\$11,000.00	\$0.00			\$11,000.00	10	0	0	11/17/04		1161		\$11,000.00
1161	1161	11/17/04	116760046	11/17/04	\$11,000.00	\$0.00			\$11,000.00	10	0	0	11/17/04		1161		\$11,000.00
1161	1161	11/17/04	116760046	11/17/04	\$11,000.00	\$0.00			\$11,000.00	10	0	0	11/17/04		1161		\$11,000.00
1161	1161	11/17/04	116760046	11/17/04	\$11,000.00	\$0.00			\$11,000.00	10	0	0	11/17/04		1161		\$11,000.00
1161	1161	11/17/04	116760046	11/17/04	\$11,000.00	\$0.00			\$11,000.00	10	0	0	11/17/04		1161		\$11,000.00
1161	1161	11/17/04	116760046	11/17/04	\$11,000.00	\$0.00			\$11,000.00	10	0	0	11/17/04		1161		\$11,000.00
1161	1161	11/17/04	116760046	11/17/04	\$11,000.00	\$0.00			\$11,000.00	10	0	0	11/17/04		1161		\$11,000.00
1161	1161	11/17/04	116760046	11/17/04	\$11,000.00	\$0.00			\$11,000.00	10	0	0	11/17/04		1161		\$11,000.00
1161	1161	11/17/04	116760046	11/17/04	\$11,000.00	\$0.00			\$11,000.00	10	0	0	11/17/04		1161		\$11,000.00
1161	1161	11/17/04	116760046	11/17/04	\$11,000.00	\$0.00			\$11,000.00	10	0	0	11/17/04		1161		\$11,000.00
1161	1161	11/17/04	116760046	11/17/04	\$11,000.00	\$0.00			\$11,000.00	10	0	0	11/17/04		1161		\$11,000.00
1161	1161	11/17/04	116760046	11/17/04	\$11,000.00	\$0.00			\$11,000.00	10	0	0	11/17/04		1161		\$11,000.00
1161	1161	11/17/04	116760046	11/17/04	\$11,000.00	\$0.00			\$11,000.00	10	0	0	11/17/04		1161		\$11,000.00
1161	1161	11/17/04	116760046	11/17/04	\$11,000.00	\$0.00			\$11,000.00	10	0	0	11/17/04		1161		\$11,000.00
1161	1161	11/17/04	116760046	11/17/04	\$11,000.00	\$0.00			\$11,000.00	10	0	0	11/17/04		1161		\$11,000.00
1161	1161	11/17/04	116760046	11													

Wal-Man Code Explanations
Code 21: Connected Shortage
Code 87: Other
Code 82: Merchandise Return

[illegible]

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Information Explaining Amount Owed on Invoices										Return Info.				Unpaid Detail			
Store	Invoice / Credit	Invoice Date	PO#	Delivery Date	Invoice Amount	Payments	Credits	Check #	WM Code	Amount Owed	Displays Shipped	Displays Kept	Displays Returned	Approximate Date Returned	Credit #	Code	Credit Amount
2001	9000	10/27/04	128070101	10/28/04	\$5,700.00	\$5,700.00		9000001		\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	11/04/04	128010000	11/04/04	\$5,700.00					\$0.00	0	0	0	11/04/04			\$5,700.00
2001	9000	10/27/04	128010000	10/28/04	\$5,700.00					\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	10/27/04	128010000	10/28/04	\$5,700.00					\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	10/27/04	128010000	10/28/04	\$5,700.00					\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	10/27/04	128010000	10/28/04	\$5,700.00					\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	10/27/04	128010000	10/28/04	\$5,700.00					\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	10/27/04	128010000	10/28/04	\$5,700.00					\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	10/27/04	128010000	10/28/04	\$5,700.00					\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	10/27/04	128010000	10/28/04	\$5,700.00					\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	10/27/04	128010000	10/28/04	\$5,700.00					\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	10/27/04	128010000	10/28/04	\$5,700.00					\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	10/27/04	128010000	10/28/04	\$5,700.00					\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	10/27/04	128010000	10/28/04	\$5,700.00					\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	10/27/04	128010000	10/28/04	\$5,700.00					\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	10/27/04	128010000	10/28/04	\$5,700.00					\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	10/27/04	128010000	10/28/04	\$5,700.00					\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	10/27/04	128010000	10/28/04	\$5,700.00					\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	10/27/04	128010000	10/28/04	\$5,700.00					\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	10/27/04	128010000	10/28/04	\$5,700.00					\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	10/27/04	128010000	10/28/04	\$5,700.00					\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	10/27/04	128010000	10/28/04	\$5,700.00					\$0.00	0	0	0	10/28/04			\$5,700.00
2001	9000	10/27/04	128010000	1													

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Information Explaining Amount Owed on Invoices											Return Info.				Wal-Mart Says They Will Take Credit on Unpaid Detail		
Store	Invoice / Credit	Invoice Date	PO#	Delivery Date	Invoice Amount	Payments	Credits	Check #	WM Code	Amount Owed	Displays Shipped	Displays Kept	Displays Returned	Approximate Date Returned	Credit #	Code	Credit Amount
8394	8679	10/18/04	182640145	10/21/04	\$11,040.00	\$11,040.00		8679115		\$0.00	30	0	30	10/22/04	12941890	82	\$400.00
8394	8679	10/26/04	132410431	11/03/04	\$13,420.00	\$13,420.00		8679203		\$0.00	45	41	4		12941890	82	1,004.00
8394	8679	10/26/04	132410431	11/03/04	\$13,420.00	\$13,420.00		8679203		\$0.00	45	41	4		12941890	82	1,004.00
8394	8679	10/26/04	132410431	11/03/04	\$13,420.00	\$13,420.00		8679203		\$0.00	45	41	4		12941890	82	1,004.00
8394	8679	10/26/04	132410431	11/03/04	\$13,420.00	\$13,420.00		8679203		\$0.00	45	41	4		12941890	82	1,004.00
8394	8679	10/26/04	132410431	11/03/04	\$13,420.00	\$13,420.00		8679203		\$0.00	45	41	4		12941890	82	1,004.00
8394	8679	10/26/04	132410431	11/03/04	\$13,420.00	\$13,420.00		8679203		\$0.00	45	41	4		12941890	82	1,004.00
8394	8679	10/26/04	132410431	11/03/04	\$13,420.00	\$13,420.00		8679203		\$0.00	45	41	4		12941890	82	1,004.00
8394	8679	10/26/04	132410431	11/03/04	\$13,420.00	\$13,420.00		8679203		\$0.00	45	41	4		12941890	82	1,004.00
8394	8679	10/26/04	132410431	11/03/04	\$13,420.00	\$13,420.00		8679203		\$0.00	45	41	4		12941890	82	1,004.00
8394	8679	10/26/04	132410431	11/03/04	\$13,420.00	\$13,420.00		8679203		\$0.00	45	41	4		12941890	82	1,004.00
8394	8679	10/26/04	132410431	11/03/04	\$13,420.00	\$13,420.00		8679203		\$0.00	45	41	4		12941890	82	1,004.00
8394	8679	10/26/04	132410431	11/03/04	\$13,420.00	\$13,420.00		8679203		\$0.00	45	41	4		12941890	82	1,004.00
8394	8679	10/26/04	132410431	11/03/04	\$13,420.00	\$13,420.00		8679203		\$0.00	45	41	4		12941890	82	1,004.00
8394	8679	10/26/04	132410431	11/03/04	\$13,420.00	\$13,420.00		8679203		\$0.00	45	41	4		12941890	82	1,004.00
8394	8679	10/26/04	132410431	11/03/04	\$13,420.00	\$13,420.00		8679203		\$0.00	45	41	4		12941890	82	1,004.00
8394	8679	10/26/04	132410431	11/03/04	\$13,420.00	\$13,420.00		8679203		\$0.00	45	41	4		12941890	82	1,004.00
8394	8679	10/26/04	132410431	11/03/04	\$13,420.00	\$13,420.00		8679203		\$0.00	45	41	4		12941890	82	1,004.00
8394	8679	10/26/04	132410431	11/03/04	\$13,420.00	\$13,420.00		8679203		\$0.00	45	41	4		12941890	82	1,004.00
8394	8679	10/26/04	132410431	11/03/04	\$13,420.00	\$13,420.00		8679203									

Wal-Mart Code Explanations
Code 21: Concealed Shortage
Code 87: Other
Code 92: Merchandise Return

Report B: Stores that took credits but did not return any Christmas displays or attempted returns that were denied

Report 2: Stores that took credits but did not return any displays and pay 0 on the invoice																	
Information Explaining Amount Owed on Invoices											Return Info.			Unpaid Detail Info.			
Store	Invoice / Credit	Invoice Date	PO#	Delivery Date	Invoice Amount	Payments	Credits	Check #	Code	Amount Owed	Displays Shipped	Displays Kept	Displays Returned	Approximate Date of Attempted Return	Credit #	WMA Code	Credit Amount
98	3018	11/18/04	100950260	11/24/04	\$2,700.00	30.00				\$2,700.00	10	0	0		100950260	92	2,680.00
151	3000	11/18/04	100950260	11/24/04	\$2,700.00					\$2,700.00	10	0	0		100950260	92	2,680.00
174	3001	11/18/04	101773061	11/18/04	200.00					200.00	2	0	0		101773061	92	200.00
319	3755	11/18/04	102180126	11/23/04	2,680.00					2,680.00	2	0	0		102180126	92	2,680.00
350	3754	10/27/04	102060126	10/27/04	2,680.00					2,680.00	2	0	0		102060126	92	2,680.00
370	3005	12/01/04	102761114	12/01/04	2,700.00					2,700.00	1	0	0		102761114	92	2,700.00
370	3738	11/02/04	103070226	11/04/04	\$1,500.00	30.00				\$1,500.00	20	0	0	12/02/04	103070226		
371	3007	11/18/04	103140222	11/23/04	\$1,104.00	30.00				\$1,104.00	4	4	0		103140222	92	1,443.20

Walmart Code Explanations
 Code 21: Concealed Shortage
 Code 87: Other
 Code 92: Merchandise Return-Overstock/Recall

Report B: Stores that took credits but did not return any Christmas displays or attempted returns that were denied

Information Explaining Amount Owed on Invoices										Return Info.			Unpaid Detail Info.			
Store	Invoice / Credit	Invoice Date	PO#	Delivery Date	Invoice Amount	Payments	Credits	Check #	Code	Amount Owed	Displays Shipped	Displays Returned	Approximate Date of Attempted Return	Credit #	WM Code	Credit Amount
1016	8002	11/19/04	110160481	11/24/04	\$110,000	\$0.00				\$110,000	0	0		11016000	02	1,452.00
1115	8746	11/04/04	111180248	11/09/04							0	0				
1153	8163	12/02/04	111600000	12/10/04							0	0				
1241	8577	10/29/04	112490182	10/29/04	\$528.00	\$528.00				\$0.00	0	0		112490100	02	2,852.00
1241	8500	11/09/04	112490183	11/11/04		\$1,000.00				\$1,000.00	0	0				
1241	8500	11/09/04	112490184	11/09/04		\$700.00				\$700.00	0	0				
1241	8774	11/09/04	112490387	11/12/04	\$1,315.00	\$0.00				\$1,315.00	0	0		112490100	0	2,481.00
1321	8003	11/29/04	113310180	12/01/04		\$700.00				\$700.00	0	0		113310000	01	2,852.00
1402	8118	11/19/04	114491018	11/24/04		\$700.00				\$700.00	0	0		114490000	01	1,390.00
1538	8072	12/02/04	116390004	12/07/04		\$700.00				\$700.00	0	0		116390000	01	653.00
1547	8126	12/09/04	116470739	12/10/04		\$700.00				\$700.00	0	0		116470000	01	653.00

Wal-Mart Code Explanations
 Code 21: Cancelled Shortage
 Code 87: Other
 Code 92: Merchandise Return-Overlook/Recall

Report B: Stores that took credits but did not return any Christmas displays or attempted returns that were denied

Information Explaining Amount Owed on Invoices										Return Info.				Unpaid Detail Info.			
Store	Invoice / Credit	Invoice Date	PO#	Delivery Date	Invoice Amount	Payments	Credits	Check #	Code	Amount Owed	Displays Shipped	Displays Kept	Displays Returned	Approximate Date of Attempted Return	Credit #	WM Code	Credit Amount
181	1876	11/27/04	110810315	11/23/04	\$13,800.00	\$0.00				\$13,800.00	30	0	0	11/23/04			
189	1879	11/27/04	110810321	11/23/04	\$13,800.00	\$0.00				\$13,800.00	30	0	0	11/23/04			
189	1879	11/27/04	112335445	11/19/04	\$13,800.00	\$0.00				\$13,800.00	30	0	0				
189	1879	11/27/04	110810354	11/23/04	\$13,800.00	\$0.00				\$13,800.00	30	0	0				
189	1879	11/27/04	110810376	11/23/04	\$13,800.00	\$0.00				\$13,800.00	30	0	0				
189	1879	11/27/04	110810396	11/23/04	\$13,800.00	\$0.00				\$13,800.00	30	0	0				
189	1879	11/27/04	110810343	11/23/04	\$13,800.00	\$0.00				\$13,800.00	30	0	0				
189	1879	11/27/04	110810303	11/23/04	\$13,800.00	\$0.00				\$13,800.00	30	0	0				
189	1879	11/27/04	110811150	11/23/04	\$13,800.00	\$0.00				\$13,800.00	30	0	0				
189	1879	11/27/04	120070184	11/23/04	\$13,800.00	\$0.00				\$13,800.00	30	0	0				
189	1879	11/27/04	120070186	11/23/04	\$13,800.00	\$0.00				\$13,800.00	30	0	0				
189	1879	11/27/04	120070187	11/23/04	\$13,800.00	\$0.00				\$13,800.00	30	0	0				
189	1879	11/27/04	120070188	11/23/04	\$13,800.00	\$0.00				\$13,800.00	30	0	0				
189	1879	11/27/04	120070189	11/23/04	\$13,800.00	\$0.00				\$13,800.00	30	0	0				

Wal-Mart Code Explanations
 Code 21: Concatted Shorlage
 Code 87: Other
 Code 92: Merchandise Return-Overstock/Recall

Report B: Stores that took credits but did not return any Christmas displays or attempted returns that were denied

Information Explaining Amount Owed on Invoices										Return Info.				Unpaid Detail Info.			
Store	Invoice / Credit	Invoice Date	PO# Delivery Date	Invoice Amount	Payments	Credits	Check #	Code	Amount Owed	Displays Shipped	Displays Kept	Displays Returned	Approximate Date of Attempted Return	Credit #	WMI Code	Credit Amount	
2001	8172	12/03/04	12031012	11,100.00													
2119	8187	12/16/04	12160112	11,100.00													
2178	8188	12/16/04	12160112	11,100.00													
2204	8172	12/16/04	12160112	11,100.00													
2207	8172	12/16/04	12160112	11,100.00													
2208	8172	12/16/04	12160112	11,100.00													
2210	8172	12/16/04	12160112	11,100.00													
2211	8172	12/16/04	12160112	11,100.00													
2212	8172	12/16/04	12160112	11,100.00													
2213	8172	12/16/04	12160112	11,100.00													
2214	8172	12/16/04	12160112	11,100.00													
2215	8172	12/16/04	12160112	11,100.00													
2216	8172	12/16/04	12160112	11,100.00													
2217	8172	12/16/04	12160112	11,100.00													
2218	8172	12/16/04	12160112	11,100.00													
2219	8172	12/16/04	12160112	11,100.00													
2220	8172	12/16/04	12160112	11,100.00													
2221	8172	12/16/04	12160112	11,100.00													
2222	8172	12/16/04	12160112	11,100.00													
2223	8172	12/16/04	12160112	11,100.00													
2224	8172	12/16/04	12160112	11,100.00													
2225	8172	12/16/04	12160112	11,100.00													
2226	8172	12/16/04	12160112	11,100.00													
2227	8172	12/16/04	12160112	11,100.00													
2228	8172	12/16/04	12160112	11,100.00													
2229	8172	12/16/04	12160112	11,100.00													
2230	8172	12/16/04	12160112	11,100.00													
2231	8172	12/16/04	12160112	11,100.00													
2232	8172	12/16/04	12160112	11,100.00													
2233	8172	12/16/04	12160112	11,100.00													
2234	8172	12/16/04	12160112	11,100.00													
2235	8172	12/16/04	12160112	11,100.00													
2236	8172	12/16/04	12160112	11,100.00													
2237	8172	12/16/04	12160112	11,100.00													
2238	8172	12/16/04	12160112	11,100.00													
2239	8172	12/16/04	12160112	11,100.00													
2240	8172	12/16/04	12160112	11,100.00													
2241	8172	12/16/04	12160112	11,100.00													
2242	8172	12/16/04	12160112	11,100.00													
2243	8172	12/16/04	12160112	11,100.00													
2244	8172	12/16/04	12160112	11,100.00													
2245	8172	12/16/04	12160112	11,100.00													
2246	8172	12/16/04	12160112	11,100.00													
2247	8172	12/16/04	12160112	11,100.00													
2248	8172	12/16/04	12160112	11,100.00													
2249	8172	12/16/04	12160112	11,100.00													
2250	8172	12/16/04	12160112	11,100.00													
2251	8172	12/16/04	12160112	11,100.00													
2252	8172	12/16/04	12160112	11,100.00													
2253	8172	12/16/04	12160112	11,100.00													
2254	8172	12/16/04	12160112	11,100.00													
2255	8172	12/16/04	12160112	11,100.00													
2256	8172	12/16/04	12160112	11,100.00													
2257	8172	12/16/04	12160112	11,100.00													
2258	8172	12/16/04	12160112	11,100.00													
2259	8172	12/16/04	12160112	11,100.00													
2260	8172	12/16/04	12160112	11,100.00													
2261	8172	12/16/04	12160112	11,100.00													
2262	8172	12/16/04	12160112	11,100.00													
2263	8172	12/16/04	12160112	11,100.00													
2264	8172	12/16/04	12160112	11,100.00													
2265	8172	12/16/04	12160112	11,100.00													
2266	8172	12/16/04	12160112	11,100.00													
2267	8172	12/16/04	12160112	11,100.00													
2268	8172	12/16/04	12160112	11,100.00													
2269	8172	12/16/04	12160112	11,100.00													
2270	8172	12/16/04	12160112	11,100.00													
2271	8172	12/16/04	12160112	11,100.00													
2272	8172	12/16/04	12160112	11,100.00													
2273	8172	12/16/04	12160112	11,100.00													
2274	8172	12/16/04	12160112	11,100.00													
2275	8172	12/16/04	12160112	11,100.00													
2276	8172	12/16/04	12160112	11,100.00													
2277	8172	12/16/04	12160112	11,100.00													
2278	8172	12/16/04	12160112	11,100.00													
2279	8172	12/16/04	12160112	11,100.00													
2280	8172	12/16/04	12160112	11,100.00													
2281	8172	12/16/04	12160112	11,100.00													
2282	8172	12/16/04	12160112	11,100.00													
2283	8172	12/16/04	12160112	11,100.00													
2284	8172	12/16/04	12160112	11,100.00													
2285	8172	12/16/04	12160112	11,100.00													
2286	8172	12/16/04	12160112	11,100.00													
2287	8172	12/16/04	12160112	11,100.00													
2288	8172	12/16/04	12160112	11,100.00													
2289	8172	12/16/04	12160112	11,100.00													
2290	8172	12/16/04	12160112	11,100.00													
2291	8172	12/16/04	12160112	11,100.00													
2292	8172	12/16/04	12160112	11,100.00													
2293	8172	12/16/04	12160112	11,100.00													
2294	8172	12/16/04	12160112	11,100.00													
2295	8172	12/16/04	12160112	11,100.00													
2296	8172	12/16/04	12160112	11,100.00													
2297	8172	12/16/04	12160112	11,100.00													
2298	8172	12/16/04	12160112	11,100.00													
2299	8172	12/16/04	12160112	11,100.00													
2300	8172	12/16/04	12160112	11,100.00													

Walmart Code Explanations
Code 21: Concurred Shortage
Code 87: Other
Code 92: Merchandise Return-Overstock/Retail

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Information Explaining Amount Owed on Invoices									Return Info.				Unpaid Detail Info.				
Store	Invoice / Credit #	Invoice Date	P.O.# Delivery Date	Invoice Amount	Payments	Credits	Check #	Code	Amount Owed	Displays Shipped	Displays Kept	Displays Returned	Approximate Date of Attempted Return	Credit #	WM Code	Credit Amount	
0081	1504	11/07/04	150410019 11/07/04														
0081	1504	11/07/04	150410019 11/07/04														
0082	1504	11/07/04	150410019 11/07/04														
								Total	\$238,894.00							Total	125,941.39

Total Owed (Vol. A + Vol. B)					\$688,668.94
Total returned displays for 2004 Christmas issues described above					1,401

Wal-Mart Code Explanations
Code 21: Concealed Shortage
Code 87: Other
Code 92: Merchandise Return-Overstock/Retail